

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "H", MUMBAI**

BEFORE SHRI G. MANJUNATHA (AM) AND SHRI RAM LAL NEGI (JM)

**ITA No. 476/MUM/2019
Assessment Year: 2013-14**

M/s Krishna Equity & Capital Services Pvt. Ltd., 104, Sir Vithaldas Chambers, 16, Bombay Samachar Marg, Fort, Mumbai - 400023 PAN: AAACK2304A	Vs.	The Income Tax Officer, 2(2)(1), Aaykar Bhavan, M.K. Road, Mumbai - 400020
(Appellant)		(Respondent)

Assessee by : Shri Rajesh Kumar Jhunjhunwala
(AR)

Revenue by : Shri Sachchidanand Dube (DR)

Date of Hearing: 06/01/2020
Date of Pronouncement: 06/01/2020

ORDER

PER RAM LAL NEGI, JM

This appeal has been filed by the assessee against the order dated 12.12.2018 passed by the Ld. Commissioner of Income Tax (Appeals) (for short 'the CIT (A))-5, Mumbai, for the assessment year 2013-14, whereby the Ld. CIT (A) has dismissed the appeal filed by the assessee against the assessment order passed u/s 143 (3) of the Income Tax Act, 1961 (for short the 'Act').

2. The assessee has preferred the present appeal against the order of the Ld. CIT (A) by raising the following effective grounds:

1. *On the facts and in the circumstances of the case the Learned CIT (A) erred in facts and in law in rejecting the appeal in time filed manually in his office on 14.03.2016.*

2. *The CIT (A)'s order being contrary to law, evidence and facts of the case should be set aside, amended or modified in the light of the grounds deduced above.*"

3. At the outset, the Ld. counsel for the assessee submitted that in the present case the assessee challenged the assessment order before the Ld. CIT (A). The Ld. CIT (A) vide his order dated 12.12.2018 dismissed the appeal on the ground that the assessee has not filed the appeal in electronic form. The assessee re-filed the appeal in electronic form on 05.12.2018 with the request to condone the delay in filing the appeal and decide the same on merits. Simultaneously, the present appeal was filed. The Ld. counsel further submitted that the Ld. CIT (A) condone the delay and passed the order on 09.09.2019. In view of the aforesaid facts, the present appeal has become infructuous. Accordingly, the Ld. counsel submitted that the assessee may be permitted to withdraw the present appeal.

4. The Ld. Departmental Representative did not oppose the application filed by the assessee.

5. We have perused the application for withdrawal of appeal filed by the assessee. Since, the appeal of the assessee has become infructuous, we allow the application for withdrawal of the appeal and dismiss the present appeal as withdrawn.

In the result, appeal filed by the assessee for assessment year 2013-2014 is dismissed.

Order pronounced in the open court on 6th January, 2020.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(RAM LAL NEGI)
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated: 06/01/2020

Alindra, PS

आदेश प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR,
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

**उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai**