

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "G", MUMBAI**

**BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI KULDIP SINGH, JUDICIAL MEMBER**

**ITA No.4171/M/2019
Assessment Year: 2015-16**

M/s. Sunsolar Renewable Energy Pvt. Ltd., 211, 21 st Floor, Maker Tower-F, Cuffe Parade, Mumbai – 400 005 PAN: AADCR8964L	Vs.	Dy. Commissioner of Income Tax, Circle -3(3)(1), Room No.609, 6 th Floor, Aayakar Bhavan, M.K. Road, Mumbai - 400020
(Appellant)		(Respondent)

Present for:

Assessee by : None
Revenue by : Shri Hoshang B. Irani, D.R.

Date of Hearing : 14.02.2022
Date of Pronouncement : 14.02.2022

O R D E R

Per Kuldip Singh, Judicial Member:

The Appellant, M/s. Sunsolar Renewable Energy Pvt. Ltd. (hereinafter referred to as 'the assessee') by filing the present appeal sought to set aside the impugned order dated 23.04.2019 passed by the Commissioner of Income-tax (Appeals)-8, Mumbai [hereinafter referred to as the CIT(A)] for A.Y. 2015-16 on the grounds inter alia that:-

- “1. The learned CIT (Appeals) has erred in law and on the facts of the case in sustaining the order of the assessing officer disallowing Rs.14,59,562/- on account of branding/marketing expenses.
2. The learned CIT(Appeals) has erred in law and on the facts of the case in disallowing depreciation of Rs.2,93,918/-”
2. None appeared on behalf of the assessee. However, the Ld. D.R., at the outset, brought to our notice that the assessee has opted for Vivad Se Vishwas Scheme and has brought on record form No.3 issued by the revenue authorities.
3. In view of the matter, the present appeal of the assessee is dismissed having been become infructuous.

Order pronounced in the open court on 14.02.2022.

**Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER**

**Sd/-
(KULDIP SINGH)
JUDICIAL MEMBER**

Mumbai, Dated: 14.02.2022.

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The CIT (A) Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.