

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH “K”, MUMBAI**

**BEFORE SHRI KULDIP SINGH, JUDICIAL MEMBER
AND
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER**

**ITA No.7007/M/2019
Assessment Year: 2015-16**

M/s. Essity India Pvt. Ltd. (Formerly known as M/s. BSN Medical Pvt. Ltd.), Unit No.901-902, E Wing, 9 th Floor, Lotus Corporate Park, Jay Coach Junction, Laxmi Nagar, Goregaon East, Mumbai – 400 063 PAN: AACCN6297P	Vs.	ACIT 12(1)(2), Room No.128D, Aayakar Bhawan, Maharshi Karve Road, Churchgate, Mumbai - 400020
(Appellant)		(Respondent)

Present for:

Assessee by : None
Revenue by : Shri Samruddhi Dhanjay Hande, D.R.

Date of Hearing : 11 . 10 . 2022
Date of Pronouncement : 11 . 10 . 2022

O R D E R

Per : Kuldip Singh, Judicial Member:

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 09.09.2019 passed by the Assessing Officer (AO) inconsonance with the order passed by the Dispute Resolution Panel (DRP) dated 03.07.2019 and order passed by Transfer Pricing Officer (TPO) under section

92CA(3) dated 30.10.2018 under section 143(3) read with section 144C(3) read with section 144B of the Income Tax Act, 1961 (for short 'the Act') qua the assessment year 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 11.10.2022.

**Sd/-
(GAGAN GOYAL)
ACCOUNTANT MEMBER**

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

Mumbai, Dated: 11.10.2022.

* 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.