

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

BEFORE SHRI ABY T VARKEY JM  
AND

SHRI PRASHANT MAHARISHI, AM

**ITA No. 2405/Mum/2023**

(Assessment Year 2017-18)

The Deputy Commissioner of  
Income tax 6(1) (1)  
Room No 504, Ayakar Bhavan  
M K Road

Mumbai 400020

**(Appellant)**

Vs.

Assan Corporate Solutions  
Private Limited  
4<sup>th</sup> Floor, Piramal Towers  
Ganapatrao kadam Marg  
Lower parel  
Mumbai 13

**(Respondent)**

**PAN No. AAJCA7980P**

**Assessee by** : Shri Priyank Gandhi CA  
**Revenue by** : Shri Ajay Chandra CIT DR

**Date of hearing:** 17.10.2023  
**Date of pronouncement :** 30.10.2023

**ORDER**

**PER PRASHANT MAHARISHI, AM:**

- 1) This appeal is filed by THE DEPUTY COMMISSIONER OF INCOME TAX Circle 6 (1) (1), Mumbai (the learned officer) against the appellate order passed by the National faceless appeal Centre NFAC, Delhi (the learned CIT - A) for assessment year 2017 - 18 on 30/3/2023 wherein the appeal filed by the assessee against the assessment order passed under section 143 (3) of the act dated 28/03/2019 by the learned assessing officer was partly allowed.
- 2) Therefore, the learned assessing officer is aggrieved with that order and has raised solitary following ground:-

“ whether on the facts and in the circumstances of the case and in law, the learned CIT (A) erred in directing the AO to call for necessary and factual details on account of disallowance of depreciation on rented property on account of interest accrued and on account of interest and on account of interest expenses attributable to investment at the time of giving effect to the order passed by the learned CIT – (A) and then recompute the income of the assessee on the lines stated in the order without giving any clear-cut findings with quantification of deletion of the confirmation of additions made by the AO. As such the order of the learned CIT – (A) qua verification by AO borders on the line of matters being set-aside to the file of the assessing officer, a power not available with the CIT – A.

3) Brief facts of the case show that

- a. assessee is a company engaged in the business of real estate development, leasing and licensing of premises, service centers, commodities trading, financing and investment business activities.
- b. It filed its return of income on 30/10/2017 declaring rupees Nil as its income and having the carry forward of current year’s loss of Rs. 388,765,537/-.
- c. The return of income resulting into the assessment order passed under section 143 (3) of the act on 28/12/2019 wherein the total income of the assessee was assessed at Rs. 1,545,466,856/-.
- d. Further appeal was preferred before the national faceless appeal Centre NFAC, Delhi (the learned CIT – A) wherein the appellate order was passed on 30/3/2023 wherein the appeal of the assessee was partly allowed.

- e. Therefore learned that AO has preferred this appeal.
- 4) At the time of hearing it was submitted that identically ITA number 2710/M/2023 is filed by the learned assessing officer for same assessment year raising identical ground of appeal. It was also stated that ITA number 1968/M/2023 is the appeal filed by the assessee for the same assessment year against the same appellate order. Therefore ITA number 2710 by the learned assessing officer and ITA number 1968 by the assessee are the cross appeals filed by the parties against the same appellate order.
  - 5) Therefore this appeal in ITA number 2405/M/2023 of the assessing officer is a duplicate appeal and infructuous
  - 6) This was confirmed by the learned departmental representative.
  - 7) In view of the above facts, that this is a duplicate appeal of the ITA number 2710/M/2023 raising the same ground of appeal, therefore because of the duplicate appeal, we dismiss this appeal of the learned assessing officer as infructuous.
  - 8) However we also give liberty to the learned assessing officer that if it is found that this appeal also needs to be contested for any reason, the requisite application may be made for recalling of this order.
  - 9) In the result appeal of the learned assessing officer is dismissed as infructuous.

Order pronounced in the open court on 30.10..2023.

SD/-

(ABY T VARKEY )  
(JUDICIAL MEMBER)

Sd/-

(PRASHANT MAHARISHI)  
(ACCOUNTANT MEMBER)

Mumbai, Dated: 30.10.2023

*Dragon*

Copy of the Order forwarded to:

BY ORDER,

1. The Appellant

2. The Respondent
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Mumbai