

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, MUMBAI

BEFORE SHRI PRASHANT MAHARISHI, AM
AND
MS. KAVITHA RAJAGOPAL, JM

ITA No. 433/Mum/2024

(Assessment Year: 2021-22)

Atishay Super Specialist Hospital
Private limited
10-E, HIG colony Indore,
Indore-, 452011,
Madhya Pradesh

Vs.

Addl. JCIT (A)-11
Income Tax Department,
Office of the commissioner of
income tax,
Appeal, Addl/ JCIT(A)-11,
Mumbai-400 001

(Appellant)

(Respondent)

PAN No. AABCA7005R

Assessee by : None
Revenue by : Shri H.M. Bhatt, DR

Date of hearing: 16.02.2024
Date of pronouncement : 26.02.2024

ORDER

PER PRASHANT MAHARISHI, AM:

01. Assessee filed this appeal for A.Y. 2021-22 raising the grounds of appeal that its claim for taxability of the assessee under section 115BAA of the Act and computation of MAT under section 115 JB of the Act, central processing Centre did not consider the same.
02. Fact shows that assessee is a private limited company and has opted for the preferential tax treatment under section 115BAA of the act in the return of income filed. Assessee filed form number 10 IB instead of form number 10 IC. Because of this mistake of uploading incorrect form, the



central processing Centre while processing the return of income ignored the option opted by the assessee of lower taxation regime. Therefore, the assessee filed this appeal.

03. At the time of hearing a letter dated 9/2/2024 was filed by the assessee requesting for withdrawal of the appeal for the reason that this appeal should have been filed before the income tax appellate Tribunal, Indore bench, Indore against the order passed by The Additional Joint Commissioner Of Income Tax (Appeal) – 11, Mumbai but because of oversight same has been filed before Mumbai bench. Assessee has already filed appeal before the Indore bench and therefore assessee does not want to pursue this appeal before this bench for the simple reason that it does not have jurisdiction to decide the issue.
04. The learned departmental representative did not object to the same.
05. In view of the above facts, based on the letter submitted by the assessee dated 9/2/2024, we allow assessee to withdraw the appeal and accordingly, we dismiss appeal as withdrawn.

Order pronounced in the open court on 26.02.2024.

Sd/-
(MS. KAVITHA RAJAGOPAL)
(JUDICIAL MEMBER)

Sd/-
(PRASHANT MAHARISHI)
(ACCOUNTANT MEMBER)

Mumbai, Dated: 26.02. 2024
Sudip Sarkar, Sr.PS



Copy of the Order forwarded to:

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

BY ORDER,

True Copy//

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