

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

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER

AND

SHRI RAJ KUMAR CHAUHAN, HON'BLE JUDICIAL MEMBER

ITA NO. 2885/MUM/2023 (A.Y: 2011-12)

S Sagar Enterprise BE – 5010, Bharat Diamond Bourse, Bandra Kurla Complex, Bandra (E) Mumbai - 400051 PAN: AAGFS8866G	v.	DCIT – Central Circle – 1(1) Pratishtha Bhavan Old CGO Annexe, M.K. Road Mumbai - 400020
(Appellant)		(Respondent)

Assessee Represented by	:	None
Department Represented by	:	Shri H.M. Bhatt
Date of conclusion of Hearing	:	26.04.2024
Date of Pronouncement	:	26.04.2024

ORDER

PER NARENDRA KUMAR BILLAIYA (AM)

1. This appeal filed by the assessee is preferred against the order of dated 22.06.2023 by National Faceless Appeal Centre, Delhi [hereinafter in short "Ld. CIT(A)"] pertaining to A.Y. 2011-12.

2. Before us, the following application has been moved by the appellant.

"Respected Sir/Madam,

Mr. JIGARKUMAR M SHETH (PARTNER) am writing on behalf of S SAGAR ENTERPRISE, holding PAN-AAGFS8866G, in response to the appeal hearing notice dated 02/04/2024 concerning the hearing of the online appeal filed by us on 17/08/2023, bearing Appeal No. 2885 scheduled for 15/05/2024. This letter intends to bring to your esteemed attention a matter of significant concern regarding the notice and the appeal in question.

It is pertinent to note that an appeal concerning the same matter for the Assessment Year 2011-2012 was initially filed offline with the registry on 14/08/2023 and was assigned Appeal No. 2850. Complying with the instructions provided by the registry to also file an online appeal due to the initiation of the new system for online filings, we submitted the same appeal online on 17/08/2023, for which we were assigned a new Appeal No. 2885.

Subsequently, the appeal with Appeal No. 2850 was duly heard on 13/12/2023, and an order favouring our claim was passed on 18/12/2023, thereby resolving the matter to our understanding.

However, we have recently received a hearing notice for Appeal No. 2885 dated 02/04/2024 for a hearing scheduled on 15/05/2024, which pertains to the identical matter previously resolved under Appeal No. 2850.

In light of the above, we respectfully request the withdrawal of appeal filed by us online dated 17th Aug 2023 bearing appeal no-2885 the hearing for which is scheduled on 15/05/2024, given that the matter has already been satisfactorily disposed of.

We trust that this request aligns with the principles of justice and efficiency that the Tribunal upholds.

Enclosed are copies of all relevant documents, including the appeal filing confirmations, hearing notices, and the order dated 18/12/2023, for your perusal and necessary action.

We appreciate your attention to this matter and stand ready to provide any further information or clarification as may be required."

3. Noting the contents of the application, the appeal is dismissed as withdrawn.

4. In the result, appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 26th April, 2024.

Sd/-
(RAJ KUMAR CHAUHAN)
JUDICIAL MEMBER

Mumbai / Dated 26.04.2024
Giridhar, Sr.PS

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Copy of the Order forwarded to:

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

//True Copy//

BY ORDER

(Asstt. Registrar)
ITAT, Mum