

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

**SHRI AMARJIT SINGH, ACCOUNTANT MEMBER
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA No. 3990/MUM/2023
(Assessment Year: 2014-15)**

**Pico Capital Private Limited,
(successor in interest of
M/s Western India Garments
Private Limited)**

22(1), Bombay Cotton Mills Compound,
Dattaram Lad Path Kalachowky,
Mumbai - 400033
[PAN: AAACW2493G]

.....

Appellant

**Deputy Commissioner of Income Tax
8(3)(2), Mumbai,**

Aayakar Bhavan, M.K. Marg,
Mumbai - 400020

Vs

.....

Respondent

Appearance

For the Appellant/Assessee : Shri Dhaval Shah
For the Respondent/Department : Shri H.M. Bhatt

Date

Conclusion of hearing : 16.05.2024
Pronouncement of order : 17.05.2024

ORDER

Per Rahul Chaudhary, Judicial Member:

1. The present appeal was preferred by the Assessee/Appellant against the order, dated 29/09/2023, passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi for the Assessment Year 2014-15.
2. The Assessee/Appellant has now moved an application dated 10/05/2024 seeking withdrawal of the appeal for the reason that the Assessee/Appellant had filed the appeal physically as well as electronically. Two separate appeal numbers, being ITA No.

3990/Mum/2023 and ITA No. 4007/Mum/2023, were inadvertently allotted by the Registry for the same appeal. It was submitted that ITA No. 3990/Mum/2023 listed before us be treated as a duplicate appeal and be dismissed as withdrawn. The Ld. Departmental Representative did not have any objection to the aforesaid application. Accordingly, the present appeal is dismissed with the liberty to the Assessee/Appellant to pursue grounds raised in appeal in ITA No. 4007/Mum/2023.

3. In result, the present appeal is dismissed.

Order pronounced on 17.05.2024.

Sd/-
(Amarjit Singh)
Accountant Member

Sd/-
(Rahul Chaudhary)
Judicial Member

मुंबई Mumbai; दिनांक Dated : 17.05.2024
Alindra, PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त/ The CIT
4. प्रधान आयकर आयुक्त / Pr.CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT,
Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार / (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai