

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

**BEFORE: SHRI BR BASKARAN, ACCOUNTANT MEMBER  
&  
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 1501/MUM/2024  
(Assessment Year : 2016-17)**

Ornate Spaces Private Limited 774, Ornate Galaxy, Tilak Road, Parsi Colony, Dadar (East), Mumbai-400014	Vs.	National Faceless Assessment Centre New Delhi.
<b>PAN/GIR No. AABCO1702B</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Ms. Ifra Khan
Revenue by	Ms. Madhu Malati Ghosh(CIT-DR.)
<b>Date of Hearing</b>	<b>19/06/2024</b>
<b>Date of Pronouncement</b>	<b>24/06/2024</b>

**आदेश / O R D E R**

**PER SUNIL KUMAR SINGH (J.M):**

1. This appeal has been preferred against the impugned order dated 30.01.2024 passed in Appeal no. CIT(A)13, Mumbai/10196/2018-19 by the Ld. Commissioner of Income-tax(Appeals)/ National Faceless Appeal Centre (NFAC) u/s. 250 of the Income-tax Act, 1961 for the Assessment year [A.Y.] 2016-17.

2. The appellant assessee has approached this tribunal on the following grounds:

*“1. The Ld. Commissioner of Income Tax Appeals [‘CIT (A)’] erred by passing the Order upholding the addition of Rs. 21,95,50,212/- despite request to keep the proceedings in abeyance pending cancellation of demand in view of passing of Order by NCLT dated 6th October, 2023 in case of the appellant whereby demand under reference got cancelled and appeal filed before CIT(A) became otiose. Consequently, Ld. CIT(A) ought to have kept the appellant proceedings in abeyance.*

*2. The Ld. CIT (A) erred in not annulling/cancelling the assessment order passed u/s. 143(3) r.w.s. 147 of the Act notwithstanding the fact that the resolution plan has been approved u/s. 31 of the Insolvency and Bankruptcy Code, 2016, being binding on the Central Government and no claim of the demand for the AY 2016-17 was made during the IBC proceedings. Consequently, the Ld. CIT(A) ought to have quashed the order.*

*3. The Ld. CIT(A) erred in upholding the addition made by the Ld. AO of Rs. 21,95,50,212/- being unexplained cash credits u/s 68 of the Act. Consequently, Ld. CIT(A) ought to have directed the Ld. AO to delete the addition made of Rs. 21,95,50,212/-u/s 68 of the Act.*

*4. It is humbly prayed that the reliefs as prayed for hereinabove should be granted.....”*

3. Learned Representative for the assessee has submitted that another ITA no 1559/Mum/2024 is also pending in this tribunal and listed today. It is further submitted that the present appeal no. 1501/Mum/2024 is being in duplication, hence be dismissed as infructuous.
4. We have heard learned representative for the revenue.
5. As the present appeal is in the duplication of another pending ITA No. 1559/Mum/2024, hence the present appeal is liable to be dismissed as withdrawn.

6. In the result, the present appeal no. 1501/Mum/2024, being in duplication, stands dismissed as withdrawn having become infructuous.

Order pronounced on 24.06.2024.

**Sd/-**  
**(BR BASKARAN)**  
**ACCOUNTANT MEMBER**

Mumbai; Dated 24/06/2024  
Anandi Nambi, *Steno*

**Sd/-**  
**(SUNIL KUMAR SINGH)**  
**JUDICIAL 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, Mumbai**