

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

**BEFORE SHRI PRASHANT MAHARISHI, AM**

**ITA No. 216/Mum/2024**

**(Assessment Year: 2019-20)**

Janani Ravi Ramaswamy  
No A-1102, Mantri Espana, 67,  
Kariyammanaagrahar,  
Bangalore, Bellandur S.O.  
Karnataka-560103

**(Appellant)**

Vs.

Income Tax Officer  
Ward 24(2)(1)

**(Respondent)**

**PAN No. ADWPR8702M**

**Assessee by** : Shri Siddesh Gaddi, AR  
**Revenue by** : Shri R.R. Makwana, DR

**Date of hearing:** 10.06.2024  
**Date of pronouncement :** 09.07.2024

**ORDER**

**PER PRASHANT MAHARISHI, AM:**

01. ITA No. 216/Mum/2024 is filed by Jenani Ravi Ramaswamy (assessee/ appellant) against the appellate order passed by the Joint Commissioner of Income Tax-5, Chennai, [the learned CIT (A)] for A.Y. 2019-20, dated 9<sup>th</sup> December, 2023, wherein the appeal filed by the assessee against the order passed under Section 143(1) of the Income-tax Act, 1961 (the Act) dated 16<sup>th</sup> February, 2021, passed by the Central Processing Centre, Bangalore, was dismissed. Therefore, assessee is aggrieved and is in appeal before us.
02. Brief facts of the case shows that the only grievance in the appeal is that relief claimed by the assessee was not allowed to the assessee as



the proof of filing of Form no.67 was not available before the due date under Section 139(1) of the Act.

03. Brief facts of the case shows that assessee is an individual filed his return of income on 29<sup>th</sup> August, 2019, declaring total income of ₹39,08,460/-. A letter has been received from the assessee that appeal involved was originally filed before ITAT Chennai Bench in ITA no.83/Chny/2024 on the identical matter has been decided by order dated 16<sup>th</sup> April, 2024, and therefore, the appeal may be treated as withdrawn. Accordingly, the appeal of the assessee is dismissed as withdrawn.
04. In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 09.07. 2024.

Sd/-  
(PRASHANT MAHARISHI)  
(ACCOUNTANT MEMBER)

Mumbai, Dated: 09.07. 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