

IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH, MUMBAI

**BEFORE SHRI NARENDRA KUMAR BILLAIYA, AM
AND MS. KAVITHA RAJAGOPAL, JM**

ITA No.2863/Mum/2024
(Assessment Year: 2018-19)

BSE Limited 25 th Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai-400 001	Vs.	National Faceless Assessment Centre Delhi
PAN/GIR No. AACCB 6672 L		
(Assessee)	:	(Respondent)
Assessee by	:	Shri Niraj Sheth
Respondent by	:	Shri A. R. Dhyani
Date of Hearing	:	16.07.2024
Date of Pronouncement	:	30.07.2024

ORDER

Per Kavitha Rajagopal, J M:

This appeal has been filed by the assessee, challenging the order of the learned Commissioner of Income Tax (Appeals) (‘Id.CIT(A) for short), National Faceless Appeal Centre (‘NFAC’ for short) passed u/s.250 of the Income Tax Act, 1961 (‘the Act’), pertaining to the Assessment Year (‘A.Y.’ for short) 2018-19.

2. The assessee in this appeal has challenged the disallowance u/s. 14A r.w.s. Rule 8D made by the learned Assessing Officer (ld. A.O. for short) and upheld by the ld. CIT(A).

3. During the appellate proceeding, the learned Authorised Representative (ld. AR for short) for the assessee submitted that this appeal was registered with Delhi Tribunal for the reason that the original assessment order was passed by National Faceless

Assessment Centre, Delhi and only out of abundant caution, the assessee had filed another appeal on the same issue before the Mumbai Bench on the same day, wherein it was numbered as ITA No.2662/Mum/2024. The Id. AR further stated that as there was no option available on the e-portal to withdraw the appeal with the Delhi Bench, the assessee received an email dated 20.05.2024 stating that the appeal filed before the Delhi Bench has been transferred to the Mumbai Bench as the jurisdictional A.O. was from Mumbai. The Id. AR has now filed an application for withdrawing the present appeal for the reason that ITA No.2662/Mum/2024 is already pending adjudication with the Mumbai Bench for the same cause of action, which is posted for hearing on 19.08.2024.

4. The learned Departmental Representative (Id. DR for short) had nothing to controvert the said facts.

5. On perusal of the above, we deem it fit to dismiss this appeal as withdrawn. Needless it is to say that this order would not in any way have an impact in the assessee's main appeal, i.e., ITA No.2662/Mum/2024 and the same is to be decided on the merits of that case.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 30.07.2024

Sd/-

(N. K. Billaiya)
Accountant Member

Mumbai; Dated : 30.07.2024
Roshani, Sr. PS

Sd/-

(Kavitha Rajagopal)
Judicial Member

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT - concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai