

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "F" MUMBAI**

**BEFORE SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER)
AND
SHRI SUNIL KUMAR SINGH (JUDICIAL MEMBER)**

**ITA Nos. 229, 230 & 228/MUM/2024
Assessment Years: 2013-14 to 2015-16**

Waseem Rukhsar Amrohi,
C/1002, Runwal Elegante,
Lokhandwala Circle Road,
Andheri West,
Mumbai-400053.

Vs.

Asstt. CIT, National Faceless
Assessment Centre, ITO, Ward
25(1)(1)
Room No. 356 C.R. Building, IP
Estate, New Delhi,
Delhi-110002/
Kautilya Bhavan, C-41 to C-43,
G Block BKC,
Mumbai-400051.

**PAN NO. AEGPA 7930 K
Appellant**

Respondent

Assessee by : Mr. Rizwan Siddhiqui/Moshin
Ghaniwala
Revenue by : Ms. Rajeshwari Menon, Sr. DR

Date of Hearing : 11/07/2024
Date of pronouncement : 24/07/2024

ORDER

PER OM PRAKASH KANT, AM

These appeals by the assessee are directed against separate orders, all dated 17.11.2023, passed by the Ld. Commissioner of Income-tax (Appeals) – National Faceless Appeal Centre, Delhi [in



short 'the Ld. CIT(A)'] for assessment years 2013-14 to 2015-16 respectively.

2. In all these appeals, common issue of penalty u/s 271(1)(c) of the Income-tax Act, 1961 (in short 'the Act') has been disputed and therefore, same were heard together and disposed off by way of this consolidated order for convenience.

3. Before us, the learned counsel representing the assessee has expressed a plea for the waiver of penalties under section 273A of the Act. The Section 273A grants discretionary authority to the Principal Commissioner of Income-tax (PCIT) or Commissioner of Income-tax (CIT) regarding such waiver. Given this context, the counsel for the assessee requested for withdrawal of the current appeals under adjudication before us, with the intention to subsequently pursue remedies before the respective authorities empowered under section 273A of the Act and with liberty to file fresh appeals after exhausting remedy before said authorities.

3.1 Considering the aforementioned request, permission is granted to the assessee to withdraw all appeals currently before us. Consequently, these appeals are deemed infructuous and are hereby dismissed accordingly.



4. In the result, all the appeals filed by the assessee are dismissed as infructuous.

Order pronounced in the open Court on 24/07/2024.

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

**Sd/-
(OM PRAKASH KANT)
ACCOUNTANT MEMBER**

Mumbai;
Dated: 24/07/2024
Rahul Sharma, Sr. P.S.

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,
(Assistant Registrar)
ITAT, Mumbai