

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH “C”, MUMBAI
BEFORE SHRI. OM PRAKASH KANT, ACCOUNTANT MEMBER
AND
SHRI. RAJ KUMAR CHAUHAN, JUDICIAL MEMBER
ITA NO. 3481/MUM/2024 (A.Y: 2021-22)**

Innovsource Services Private Vs. DCIT, 14(1)(1), Mumbai
Limited Aayakar Bhawan, Maharshi
Innovsource Services Private Karve Road, New Marine
Limited, 501 Jolly Board Tower 1, I- Lines, Churchgate, Mumbai –
Think Techno Campus, Kanjurmarg 400 020.
– East, Mumbai – 400042.

**PAN: AAECI0979D
(Appellant)**

(Respondent)

**Assessee Represented by : Shri. Nitesh Joshi
Department Represented by : Smt. Pradnya R. Gholap (Sr.
DR.)
Date of conclusion of Hearing : 20.08.2024
Date of Pronouncement : 26.08.2024**

ORDER

PER RAJ KUMAR CHAUHAN (J.M.):

1. This appeal is filed by the appellant/assessee against the order dated 09.05.2024 of Learned Commissioner of Income Tax (Appeals), ADDL/JCIT (A), Madurai [hereinafter referred to as the “CIT(A)”], passed under section 250 of the Income Tax Act, 1961 [hereinafter referred to as “the Act”] for the A.Y. 2021-22.



2. Assessee has raised following grounds in this appeal:

“Based on the facts and circumstances of the case, the Appellant respectfully craves leave to prefer an appeal under section 253(1) of the Income-tax Act, 1961 ('the Act') against the order passed under section 250 of the Income-tax Act, 1961 on the following grounds, which are independent and without prejudice to each other:

1. *Whether on facts and in the circumstances of the case and in law, the learned Additional/Joint Commissioner of Income-tax (Appeals), Madurai ought to have appreciated that the appeal before him against the intimation under Section 143(1) dated 22 September 2022 ought to be dismissed as infructuous owing to the fact an assessment order was passed on 29 December 2022.*
2. *Whether on facts and in the circumstances of the case and in law, the learned Additional/Joint Commissioner of Income-tax (Appeals), Madurai has erred in confirming the action of the Centralized Processing Center in restricting the amount of deduction under section 80JJAA of the Act of Rs. 30,10,31,823 up to business income of Rs. 6,22,44,206 instead of gross total income of Rs. 11,12,68,378.*

The Appellant craves leave to add, amend, vary, omit, or substitute any of the aforesaid grounds of appeal at any time before or at the time of hearing of the appeal, so as to enable the Hon'ble Income Tax Appellate Tribunal to decide this appeal according to law.”

3. An application is moved with the request to dismiss the appeal as withdrawn. The extracts of the application are as under:

“This is with reference to the captioned appeal filed before your Honour on 08 July 2024,

In this connection, the Appellant would like to mention that it had filed an online appeal on the portal on 05 July 2024, and a physical copy of the same was also filed on 08 July 2024. However, the same were considered as two separate appeals and accordingly, the Appellant was issued two hearing notices for the two separate appeals for the same matter. The hearings were scheduled on 13 August 2024 (ITA 3424/MUM/2024) and other on scheduled for hearing on 19 August 2024 (ITA 3481/MUM/2024). Both the hearing notices pertain to the same appeal and are for the same assessment year.



In light of this, we formally request the withdrawal of the captioned appeal (ITA 3481/MUM/2024), since the matter is already subject to consideration vide appeal no ITA 3424/MUM/2024. We trust that you will facilitate the necessary steps to process the withdrawal of our appeal without any undue delay.

Should your Honour require any further information/clarification on the above, we shall be pleased to furnish the same.”

4. We have heard the Ld. Counsel for the assessee and Ld. DR on behalf of the revenue. The Ld. Counsel submitted that since the appeal is already e-filed through e-filing portal and the physical copy of the said appeal has also been registered as appeal separately, inadvertently by the registry, the same should be dismissed as withdrawn. The Ld. DR has no objection to the dismissal of the appeal as withdrawn.
5. In view of the above submissions and the contents of the application extracted above, the appeal of the appellant is accordingly dismissed as withdrawn.
6. In the result, appeal filed by the assessee is dismissed in the above terms.

Order pronounced in the open court on 26.08.2024

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

Sd/-
(RAJ KUMAR CHAUHAN)
(JUDICIAL MEMBER)

Mumbai / Dated 26.08.2024
Karishma J. Pawar, (Stenographer)



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