

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

**BEFORE JUSTICE (RETD.) SHRI C.V. BHADANG, PRESIDENT  
AND  
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

**ITA No. 2041/MUM/2024 : A.Y : 2017-18**

Arwa Yusuf Rangwala,  
203, Arihant Heights,  
V Chandan Street,  
Vadgadi,  
Near Masjid Station,  
Mumbai  
PAN : BBHPR5769J

(Appellant)

Vs. Income Tax Officer,  
Ward-17(1)(1),  
Kautilya Bhavan,  
Bandra Kurla Complex,  
Bandra,  
Mumbai

(Respondent)

**Assessee by** : Shri Naimish Suresh Joshi,  
Advocate

**Revenue by** : Shri Manoj Kumar Sinha, Sr.DR

**Date of Hearing** : 22/08/2024

**Date of Pronouncement** : 27/08/2024

**ORDER**

**PER B.R. BASKARAN, A.M :**

The assessee has filed this appeal challenging the order dated 03-10-2023 passed by the Ld. Commissioner of Income Tax (Appeals) - NFAC, Delhi and it relates to the Assessment Year (AY.) 2017-18.

2. The assessee has moved an application submitting that the present appeal has been filed inadvertently for the second time. It is further submitted that the first appeal has since been disposed of by the Tribunal. Accordingly, it is prayed that the assessee may be allowed to withdraw this duplicate appeal.

3. We heard the Ld.DR and perused the record. The law does not permit filing of appeal for the second time for the same cause. Accordingly, having regard to the submissions made by the assessee, we allow him to withdraw the appeal.

4. In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 27<sup>th</sup> August, 2024

Sd/-  
(JUSTICE (RETD.) C.V. BHADANG)  
PRESIDENT

Sd/-  
(B.R. BASKARAN)  
ACCOUNTANT MEMBER

Mumbai,

Date : 27-08-2024

*TNMM*

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, "A" Bench, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar  
I.T.A.T, Mumbai