

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI OMKARESHWAR CHIDARA, ACCOUNTANT MEMBER**

**ITA No.2778/M/2023
Assessment Year: 2013-14**

M/s. Shamdarshan Properties Private Limited, 302, 3 rd Floor, Trisha Apartment, 112/113 Mittal Towers B Wing, Nariman Point, Mumbai – 400 021 Maharashtra – 400 021 PAN: AAACS522OR	Vs.	National Faceless Appeal Centre, Delhi ITO Ward-3(3)(2), DCIT Circle 3(3)(1), Aaykar Bhavan, Mumbai – 400 020
(Appellant)		(Respondent)

Present for:

Assessee by : Shri H.S. Raheja, A.R.
Revenue by : Shri R.R. Makwana, Sr. D.R.

Date of Hearing : 20 . 08 .2024
Date of Pronouncement : 30 . 08 .2024

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 07.07.2023, impugned herein, passed by the National Faceless Appeal Center (NFAC)/ Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2013-14.

2. The Assessee has sought withdrawal of the instant appeal on the ground that the Assessee has filed two appeals simultaneously one by e-filing and present one in physical form. To avoid multiplicity of litigations, the assessee had filed application for withdrawal of the online appeal being ITA 2798/M/2023 which is fixed now on 24.09.2024 before "K" Bench. However, now the Assessee wants to continue with the appeal filed online but not the present one and therefore liberty may be given for the same. The Ld. D.R. did not refute the claim of the Assessee.

3. Considering this appeal being duplicate of the appeal already filed online, which is fixed on 24.09.2024 before "K" Bench, we are inclined to allow withdrawal of this appeal, however with liberty to the Assessee to continue with the appeal filed online, as prayed for .

4. In the result, the appeal filed by the Assessee stands dismissed as withdrawn with the liberty as prayed for.

Order pronounced in the open court on 30.08.2024.

Sd/-
(OMKARESHWAR CHIDARA)
ACCOUNTANT MEMBER

Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.