

IN THE INCOME TAX APPELLATE TRIBUNAL

"D" BENCH, MUMBAI

BEFORE SHRI.SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

SHRI.GAGAN GOYAL, ACCOUNTANT MEMBER

ITA No. 3075/Mum./2023

(Assessment Year : 2017-18)

Mauli Sai Developers Pvt. Ltd.

2702 A/B, Oberoi Garden I-II,

Off Western Express Highway,

Kandivali East,

Mumbai-400101

PAN-AAECM0577F

..... Appellant

v/s

CIT, National Faceless Appeal Centre,

Delhi

..... Respondent

Assessee by : None

Revenue by : Shri. R. R. Makwana Sr. DR

Date of Hearing – 25/09/2024

Date of Order – 27/09/2024

ORDER

PER SANDEEP SINGH KARHAIL, J.M.

The present appeal has been filed by the assessee challenging the impugned order dated 15/05/2023, passed under section 250 of the Income Tax Act, 1961 ("*the Act*") by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2017-18.

2. At the outset, we find that vide letter filed on 23/09/2024 before the Tribunal, the assessee has prayed for withdrawal of the present appeal for the assessment year 2017-18. The letter is placed on record and the same reads as follows: –

"I, the undersigned, Director of M/s Mauli Sai Developers Private Limited, respectfully submit the following for your kind consideration:

We had filed an appeal under ITA No. 3075/MUM/2023 on 12/07/2023, which is currently under consideration before this Hon'ble Bench and fixed for hearing on 25/09/2024. Upon review of Notice of Hearing, we have realized that the said appeal was erroneously filed twice due to the complexities of e-filing, as this was our first time using the system.

Initially, we filed an appeal considering New Delhi as the jurisdiction. Upon realizing the error, we subsequently filed another appeal under the correct jurisdiction in Mumbai, which was admitted as ITA No. 2445/MUM/2023 (A.Y. 2017-18). This appeal has since been adjudicated vide order dated 18/03/2024 by the Hon'ble Tribunal D bench remanding the matter back to the CIT for fresh adjudication.

In light of the above, we kindly request the Hon'ble Bench to permit the withdrawal of the appeal ITA No. 3075/MUM/2023 and to dismiss the same, as the matter has already been addressed in the aforementioned order."

3. In view of the above, we accept the assessee's request to withdraw its appeal for the assessment year 2017-18.

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 In the result, the appeal by the assessee is dismissed as withdrawn.

Order pronounced in the open Court on 27/09/2024

Sd/-
GAGAN GOYAL
ACCOUNTANT MEMBER

Sd/-
SANDEEP SINGH KARHAIL
JUDICIAL MEMBER

MUMBAI, DATED: 27/09/2024

Aniket Singh Rajput, (Stenographer)

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Mumbai; and*
- (5) *Guard file.*

By Order

Assistant Registrar
ITAT, Mumbai