

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH “D”, MUMBAI
BEFORE SHRI. BR BASKARAN, ACCOUNTANT MEMBER
AND
SHRI. RAJ KUMAR CHAUHAN, JUDICIAL MEMBER
ITA NO. 1850/MUM/2024 (A.Y: 2012-13)**

Dalu Vasu Hiranandani	Vs. ITO (IT) – 2(2)(1)
A-602, 6 th Floor, Kohinoor	Room No. 1725, 17 th
CHS, Plot 479, TPS III 24 th	Floor, Air India
Road, Opp. Punjab Tadka,	Building, Nariman
Khar, Mumbai - 400052.	Point, Mumbai –
PAN: ABZPH1876P	400021.
(Appellant)	(Respondent)

Assessee Represented by : None
**Department Represented by : Smt. Mahita Nair,
Sr. D.R.**
Date of conclusion of : 04.09.2024
Hearing
Date of Pronouncement : 23.10.2024

ORDER

PER RAJ KUMAR CHAUHAN (J.M.):

1. This appeal is filed by the appellant/assessee against the order dated 13.02.2024 of Learned Commissioner of Income Tax (Appeals), 56, Mumbai [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. 2012-13.

2. The assessee is in appeal before us and has raised following grounds:

1. *Ground 1:- Validity of Notice u/s 147 of the IT Act, 1961 does not hold ground because there is no fresh material on record that the assessing officer has obtained to warrant re-opening of the assessment. The notice for re-assessment proceedings u/s 147 of the IT Act, 1961, for AY 2012-13 was merely based on change of opinion of the learned assessing officer.*
2. *Ground 2:- Income of Rs. 10,63,833 was assessed under the head Income from Other Sources which formed part of Income from House Property in assesses original return of income and consequently standard deduction u/s 24a of the Income Tax Act 1961, was disallowed. The learned CIT (Appeals) has erroneously confirmed the additions made by the assessing officer amounting to Rs. 3,19,150 on account of such disallowance.*

3. Assessee vide its letter dated 29.08.2024 prayed for withdrawal of appeal in ITA No. 1850/Mum/2024 for A.Y.2012-13. For the sake of convenience, we are reproducing the contents of the said Application as under: -

1. *“Our client had preferred an Appeal before Hon'ble Income Tax Appellate Tribunal against order passed*



by the Commissioner of Income Tax (Appeals) for AY 2012-13 on the ITAT E-Portal.

- 2. After the appeal was preferred online, the documents were physically submitted on 12-04-2024.*
 - 3. The hearing of the case was fixed for 16-07-2024 before the Hon'ble H Bench (Appeal number ITA 1788/MUM/2024), and on request, was adjourned by the Hon'ble Bench to 23-09-2024. This information was also duly updated on the online portal.*
 - 4. However, our client recently received an email indicating that the next hearing is scheduled for 04-09-2024 under appeal number ITA 1850/MUM/2024 at D Bench.*
 - 5. Upon enquiry at the Office of the Hon'ble Tribunal, we were informed that the physical submissions were erroneously treated as a separate appeal and hence was fixed for hearing before the Hon'ble D Bench under appeal number ITA 1850/MUM/2024.*
 - 6. Since the said case was being heard by the Hon'ble H Bench, we request that the duplicate, appeal number ITA 1850/MUM/2024 before the Hon'ble D Bench be withdrawn.”*
4. None appeared on behalf of the assessee. We have heard the Ld. DR on behalf of the revenue. The Ld. DR has not raised any objection to the withdrawal of this appeal.



5. We find considerable cogency in the contents of Assessee's application as aforesaid. Keeping in view of the facts and circumstances of the case, we accept the request of the assessee for withdrawal of the Appeal and accordingly, we dismiss the Appeal as withdrawn.
6. In the result, appeal filed by the assessee is dismissed as withdrawn.

Order pronounced on 23.10.2024

Sd/-
(BR BASKARAN)
(ACCOUNTANT MEMBER)

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

Mumbai / Dated 23.10.2024
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//



ITA No. 1850/Mum/2024
Dalu Vasu Hiranandani; A.Y. 2012-13

BY ORDER

(Asstt. Registrar)
ITAT, Mumbai