

IN THE INCOME-TAX APPELLATE TRIBUNAL “SMC” BENCH,
MUMBAI

BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER
&
SMT. RENU JAUHRI, ACCOUNTANT MEMBER

ITA No. 620/MUM/2024
(A.Y. 2022-23)

Parvin Kumar Nagpal Nai Dhan Mandi, Sri Bijaynagar, Rajasthan-335704	v/s. बनाम	Addl JCIT (A)-8, Mumbai Office of Commissioner of Income Tax, Appeal Maharashtra
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: ABJPN4634R		
Appellant/अपीलार्थी	..	Respondent/प्रतिवादी

Appellant by :	None
Respondent by :	Shri Dharmveer D. Yadav

Date of Hearing	10.10.2024
Date of Pronouncement	30.10.2024

आदेश / ORDER

PER RENU JAUHRI [A.M.] :-

This appeal is filed by the assessee against the order of the Learned Commissioner of Income-tax (Appeals), Mumbai/National Faceless Appeal Centre, Delhi [hereinafter referred to as “CIT(A)”] passed u/s. 250 of the Income-tax Act, 1961 [hereinafter referred to as “Act”] for Assessment Year [A.Y.] 2022-23.

2. The assessee has raised following grounds of appeal:

- “1. That, the appeal order passed by the Ld. Addl./ JCIT, Mumbai is bad in law, illegal and against facts.*
- 2. That, the Ld. Addl./ JCIT, Mumbai erred in not allowing credit of TDS claimed under section 194Q of the Income Tax Act, 1961 on the wrong interpretation of law and facts.”*

3. At the outset, it was seen that the assessee has requested for withdrawal of the appeal vide letter dated 04.05.2024 on the ground that the appeal had been inadvertently filed in Mumbai Benches whereas it was intended to be filed before the Jodhpur Bench. Subsequently, a copy of the order passed by the Hon'ble Jodhpur Bench on 20.09.2024 has also been made available.

4. In view of above facts, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 30.10.2024.

Sd/-

BEENA PILLAI

(न्यायिक सदस्य/JUDICIAL MEMBER)

Sd/-

RENU JAUHRI

(लेखाकार सदस्य/ACCOUNTANT MEMBER)

Place: मुंबई/Mumbai

दिनांक /Date 30.10.2024

अनिकेत सिंह राजपूत/ स्टेनो

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT,
Mumbai
5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//



ITA No. 620/Mum/2024
A.Y. 2022-23
Parvin Kumar Nagpal

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण/ ITAT, Bench,
Mumbai.

