

IN THE INCOME TAX APPELLATE TRIBUNAL

"F" BENCH, MUMBAI

BEFORE SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER

SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

ITA No.5330/MUM/2024

(Assessment Year : 2022-23)

Dy. Commissioner of Income Tax – 5(3)(1),

Mumbai,

Maharashtra – 400020

..... Appellant

v/s

Suashish Diamonds Ltd.

5th Floor, B Wing, Suashish IT Part,

CTS No.68E, Datta Pada Road,

Opp. Tata Steel Co., Borivali East,

Mumbai,

Maharashtra - 400066

PAN: AAACS8246H

..... Respondent

Assessee by : Shri K. Shivaram

Revenue by : Shri Jasbir S. Chouhan, CIT (DR)

Date of Hearing – 21/11/2024

Date of Order - 25/11/2024

ORDER

PER SANDEEP SINGH KARHAIL, J.M.

The present appeal has been filed by the Revenue challenging the impugned order dated 09/08/2024 passed under section 250 of the Income Act, 1961 ("*the Act*") by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [*learned CIT(A)*] for the Assessment Year 2022-23.

2. During the hearing, the learned Departmental Representative sought permission to withdraw the present appeal on the basis that it is a duplicate appeal, which the Revenue has inadvertently filed and another appeal being ITA No.5248/Mum/2024, against the same impugned order is pending consideration before the Tribunal.

3. In view of the submissions made by the learned Departmental Representative, we accept the request for withdrawal of the present appeal.

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 In the result, the appeal by the Revenue is dismissed as withdrawn.

Order pronounced in the open Court on 25/11/2024

Sd/-
OM PRAKASH KANT
ACCOUNTANT MEMBER

Sd/-
SANDEEP SINGH KARHAIL
JUDICIAL MEMBER

MUMBAI, DATED: 25/11/2024

Prabhat

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