

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“E” BENCH MUMBAI**

**BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &  
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**ITA No. 2557/Mum/2024  
(Assessment Year: 2022-23)**

Taurus Family Trust 4 <sup>th</sup> Floor, Grand Palladium, Kalina Santacruz (E), Mumbai – 400098.	Vs.	ITO, 23(3)(1) Piramal Chambers, room No. 525A, 5 <sup>th</sup> Floor, Lalbaug, Mumbai – 12
PAN/GIR No. AAATT4813C		
(Applicant)		(Respondent)

Assessee by	Shri Nitesh Joshi
Revenue by	Shri Hemanshu Joshi, Sr. DR

सुनवाई की तारीख/Date of Hearing	27.11.2024
घोषणा की तारीख/Date of Pronouncement	18.12.2024

आदेश / ORDER

**PER SANDEEP GOSAIN, JM:**

The present appeal has been filed by the assessee challenging the impugned order 27.03.2024, passed u/s 250 of the Income Tax Act, 1961 ('the Act'), by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi ('Ld. CIT(A)'), for the assessment year 2022-23.

2. At the very outset, the Ld. AR stated at bar that he is not pressing ground No. 1,2,3 & 5 as the same have become infructuous, in view of relief already granted to the assessee.

Therefore considering the said statement the ground No. 1,2,3 & 5 stands dismissed as infructuous.

3. The only ground raised and pressed by the assessee is ground No. 4, wherein the assessee challenged the order of the Ld.CIT(A) in confirming the levy of interest u/s 234C of the Act. In this regard, the Ld. DR has placed on record the clarification made by the department, wherein the department has clearly admitted that no interest u/s 234C of the Act for the year under consideration may be charged to the assessee.

4. In view of the said admission on the part of department this ground raised by the assessee is allowed.

5. In the result, the appeal filed by the assessee stands partly allowed with no order as to cost.

Order pronounced in the open court on 18.12.2024.

Sd/-

**(PRABHASH SHANKAR)**  
**ACCOUNTANT MEMBER**

Sd/-

**(SANDEEP GOSAIN)**  
**JUDICIAL MEMBER**

Mumbai, Dated 18/12/2024

KRK, PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

उप/सहायक पंजीकार ( Asst. Registrar)  
आयकर अपीलीय अधिकरण, मुम्बई / ITAT, Mumbai