

|आयकर अपीलीय न्यायाधिकरण न्यायपीठ, मुंबई|  
**IN THE INCOME-TAX APPELLATE TRIBUNAL “C” BENCH,  
MUMBAI**  
**BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER  
&  
SMT. RENU JAUHRI, ACCOUNTANT MEMBER**

**आयकर अपील सं./ITA No. 3778/MUM/2023  
(निर्धारण वर्ष / Assessment Year :2018-19)**

Indiawin Sports Pvt. Ltd. 13 <sup>th</sup> Floor, Maker Chamber IV, Nariman Point, Mumbai-400021	<b>v/s. बनाम</b>	ACIT, Central Circle 6(2) Air India Building, Nariman Point, Mumbai- 400021
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: AADCR8195F</b>		
<b>Appellant/अपीलार्थी</b>	<b>..</b>	<b>Respondent/प्रतिवादी</b>

<b>निर्धारिती की ओर से /Assessee by:</b>	Ms. Moksha Mehta
<b>राजस्व की ओर से /Revenue by:</b>	Mr. Virabhadra S. Mahajan, Sr. DR

<b>सुनवाई की तारीख / Date of Hearing</b>	26.06.2025
<b>घोषणा की तारीख/Date of Pronouncement</b>	30.06.2025

**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-54 [hereinafter referred to as “CIT(A)”] dated 22.08.2023 passed u/s. 250 of the Income-tax Act, 1961 [hereinafter referred to as “Act”] for Assessment Year [A.Y.] 2018-19.

2. The assessee has raised the following grounds of appeal:

*“On the facts and in the circumstances of the case and in law, the learned Commissioner of Income-tax - (Appeals-54) (hereinafter referred to as CIT(A));*

*1. erred in confirming the action of the Assistant Commissioner of Income-Tax, Central Circle -6(2), Mumbai (hereinafter referred to as AO) in disallowing an amount of Rs. 15,88,077/- being travelling expenses incurred for accompanying family members of players.*

*The appellant submits that the travelling expenses incurred for accompanying family members of players are incurred for the purpose of business and the same ought to be allowed while computing income of the appellant.”*

3. At the outset, Ld. AR submitted that an application has been filed under the Vivad Se Vishwas Scheme, 2024 (VSVS, 2024), in Form 1. However, Form 2 is pending to be issued by the department.

4. In view of these facts, the appeal of the assessee is dismissed as withdrawn. However, the assessee is at liberty to request for the revival of the appeal in case its application under VSVS, 2024 does not become final.

5. In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 30.06.2025.

**Sd/-**

**BEENA PILLAI**

**(न्यायिक सदस्य/JUDICIAL MEMBER)**

**Sd/-**

**RENU JAUHRI**

**(लेखाकार सदस्य/ACCOUNTANT MEMBER)**

Place: मुंबई/Mumbai

दिनांक /Date 30.06.2025

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//  
आदेशानुसार/ BY ORDER,

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

