

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "C", PUNE

BEFORE SHRI DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.282/PUN/2026
निर्धारण वर्ष / Assessment Year : 2022-23

GTT Communications India Private Limited, Final Plot No.4, C.S. No.1678 To 1683, 8th Floor, Platinum Towers, Bhamburda, Shivajinagar, Shivajinagar S.O., Pune- 411005 PAN : AACCH6604C	Vs.	DCIT, Circle-1(1), Pune.
Appellant		Respondent

Assessee by : Shri Chinmayy Pathak (Virtual)
Revenue by : Shri Praksh L. Pathade

Date of hearing : 12.02.2026
Date of pronouncement : 12.02.2026

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 28.10.2025 passed by Ld. CIT (DRP-3), Mumbai-1 for the assessment year 2022-23.

2. When the matter was called for hearing, Ld. AR of the assessee filed an application seeking permission to withdraw the

above captioned appeal. The relevant portion of the said application is reproduced herein below :-

“This is with reference to the appeal filed electronically before the Hon'ble ITAT, Pune on 22 January 2026 vide acknowledgement no. 1800058855. The relevant facts for your kind consideration are set out hereinbelow.

- 1. The Assessee received the Final Assessment Order on 27 November 2025 pursuant to the directions of the Hon'ble Dispute Resolution Panel (DRP) dated 28 October 2025. Being aggrieved by the said final assessment order, the Assessee preferred an appeal before the Hon'ble ITAT and accordingly filed the appeal electronically through the ITAT e-filing portal on 22 January 2026.*
- 2. During the course of the assessment proceedings and prior to receipt of the final assessment order dated 27 November 2025, the Assessee received an intimation order under section 127(2) of the Income-tax Act 1961, dated 30 October 2025, whereby the jurisdiction of the Assessee's case was transferred from Income Tax Officer, 1(1)(3), Mumbai to DC/ACIT, Circle 1(1), Pune. In view of the said jurisdictional transfer and under a bona fide belief, the jurisdictional Assessing Officer details were mentioned as DC/ACIT, Circle 1(1), Pune while filing the appeal, and accordingly the appeal was filed before the Hon'ble ITAT, Pune*
- 3. However, as instructed by your Honor's office, since the Jurisdictional Assessing Officer for the assessment year under consideration, i.e. AY 2022-23, was Income Tax Officer, 1(1)(3), Mumbai, the said jurisdiction is required to be considered as the Jurisdictional Assessing Officer for the purpose of the appeal. Accordingly, pursuant to the said instructions the Appellant has now filed the appeal before the Hon'ble ITAT, Mumbai on 27 January 2026 vide Acknowledgement No. 1800059770.*
- 4. Further a defect notice dated 27 January 2026 was received in respect of the appeal filed before your Honours, stating that the appeal application was not signed by the Managing Director. In this regard, the Assessee respectfully submits that, since it seeks to withdraw the appeal filed before the Hon'ble ITAT, Pune for the reasons stated hereinabove, the present submission in response to the defect notice may also kindly be treated as a request for withdrawal of the said appeal application.*

In view of the above facts and circumstances, we humbly request your goodself to kindly permit withdrawal of the above-mentioned appeal filed before the Hon'ble ITAT, Pune, as a fresh Appeal before the Mumbai ITAT has been filed.”

3. Ld. DR raised no serious objection to permit the withdrawal of the appeal.

4. In the circumstances, we hereby grant permission to the appellant to withdraw the appeal. Accordingly, the above captioned appeal stands dismissed as ‘withdrawn’.

5. In the result, the appeal filed by the assessee stands dismissed as ‘withdrawn’.

Order pronounced on this 12th day of February, 2026.

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 12th February, 2026.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT (DRP)-3, Mumbai-1.
4. The Pr. CIT/CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “C” बेंच, पुणे / DR, ITAT, “C” Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Assistant Registrar
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.