

**IN THE INCOME TAX APPELLATE TRIBUNAL
"K" BENCH, MUMBAI**

**SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER
BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

**ITA No. 3727/MUM/2014
(Assessment Year: 2009-2010)**

**Assistant Commissioner of Income Tax
Central Circle - 13**

Old CGO Building, 11th Floor, M. K. Road,
Mumbai – 400020. Maharashtra

..... **Appellant**

Vs

**Royal Multisport Private Limited
(Formerly known as M/s. Jaipur IPL
Cricket Private Limited)**

6th Floor, Mumbai Educational Trust Bldg.,
General A. K. Vaidya Chowk,
Bandra Reclamation, Bandra,
Mumbai – 400050.
[PAN: AAACF9898A]

..... **Respondent**

Appearance

For the Appellant/Assessee : Shri Yogesh Thar &
Ms. Sakshi Dande
For the Respondent/Department : Ms. Neena Jeph

Date

Conclusion of hearing : 26.02.2026
Pronouncement of order : 26.02.2026

ORDER

Per Rahul Chaudhary, Judicial Member:

1. The present appeal has been preferred by the Revenue against the Order, dated 14/03/2014, passed by the Commissioner of Income Tax (Appeals) – 37, Mumbai [hereinafter referred to as the '**CIT(A)**'], whereby the Ld. CIT(A) had partly allowed the appeal of the Assessee against the Assessment Order, dated 29/12/2011, passed under Section 143(3) of the Income Tax Act, 1961 [hereinafter referred to as '**the Act**'], for the Assessment Year 2009-2010.

2. At the time of hearing the Learned Departmental Representative invited our attention to the withdrawal application, dated 28/08/2025, wherein it was stated as under:

"In this regard, I am directed to forward letter dated 31/07/2025 received from the office of PCIT-3, Mumbai in the case of Assessee for Assessment Year 2009-2010 regarding withdrawal of appeal as the tax effect involved in the case amount is INR.24.81 lakhs which is below the monetary threshold prescribed for filing appeal by the CBDT Circular No.09/2024 dated 17/09/2024."

3. The Learned Authorised Representative did not have any objection to the above the above application.
4. In view of the above, the present appeal is dismissed as 'withdrawn/not pressed'.

Order pronounced in open court on 26.02.2026.

Sd/-
(Bijayananda Pruseth)
Accountant Member

Sd/-
(Rahul Chaudhary)
Judicial Member

मुंबई Mumbai; दिनांक Dated : 26.02.2026
Milan, LDC

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent.
3. आयकरआयुक्त/ The CIT
4. प्रधान आयकर आयुक्त/ Pr.CIT
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापितप्रति //True Copy//

उप/सहायकपंजीकार /(Dy./Asstt. Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai