

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "B", MUMBAI

**BEFORE SHRI NARENDRA KUMAR BILLAIYA, ACCOUNT MEMBER AND
SHRI ANIKESH BANERJEE, JUDICIAL MEMBER**

**ITA No.920/Mum/2025
(Assessment Year: 2023-24)**

Bajaj Hindusthan Sugar Limited, 2 nd Floor, Bajaj Bhawan, 226, Nariman Point, Mumbai-400 021 PAN: AAACB4351J	vs	Deputy Director of Income-tax, CPC.
APPELLANT		RESPONDENT

Assessee by : None
Respondent by : Mr. Leyaqt Ali Aafaqui, Sr. Ar.

Date of hearing : 21/07/2025
Date of pronouncement : 23/07/2025

ORDER

Per Anikesh Banerjee (JM):

Instant appeal of the assessee was filed against the order of the Learned Commissioner of Income-tax / Addl / JCIT(A)-2, Delhi, [in short, 'Ld.CIT(A)'] passed under section 250 of the Income-tax Act, 1961 (in short, 'the Act') for Assessment Year 2023-24, date of order 09/12/2024. The impugned order emanated from the order of the CPC, Bengaluru passed under section 143(1) of the Act, 1961, date of order 09/01/2024.

2. When the appeal was called for hearing, none was present on behalf of the assessee. No adjournment application was filed. Considering the merit of the case, we proceed to dispose of the appeal exparte qua for assessee, after hearing the Ld.DR.

3. We have heard the Ld.DR and considered the documents available on the record. The assessee filed the return under section 139(1) of the Act and the return was processed under section 143(1) of the Act. The addition was made by disallowing the delayed payment of employees' contribution to Provident Fund. It is found that the assessee has filed the letter dated 10/07/2025 and requested for withdrawal of appeal and the relevant part of the said letter is reproduced as below:-

"In this connection, the appellant wishes to state that an appeal was erroneously e-filed twice on ITAT portal and we would like to withdraw the duplicate Appeal no. ITA 920/MUM/2025 which is fixed for hearing on 21/07/2025 filed against CIT(A) order for AY 2023-24.

The Hon'ble Bench have already disposed appellants original appeal (ITA 814/MUM/2025) filed against CIT(A) order for AY 2023-24 with same grounds on 23/04/2025. (copy of Order attached)."

4. The Ld. DR has not raised any objection.

5. Accordingly, permission for withdrawal of the appeal, having been filed in duplication, is granted. The appeal is therefore dismissed as withdrawn.