

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

**SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA No. 1211/MUM/2021
(Assessment Year: 2017-18)**

PROMOD,

Chemin du Verseau 59847

Marcq-en-Baroeul Cedex,

France

[PAN: AAHCP9530E]

.....

Appellant

**Deputy Commissioner of Income Tax,
International Tax, Circle 3 (3)(2),**

Room No. 1630, 16th Floor,

Air India Building, Nariman Point,

Mumbai - 400021

Vs

.....

Respondent

Appearance

For the Appellant/Assessee : Shri Ketan Ved

For the Respondent/Department : Shri Anil Sant

Date

Conclusion of hearing : 12.07.2023

Pronouncement of order : 19.07.2023

ORDER

Per Rahul Chaudhary, Judicial Member:

1. The present appeal is directed against the Assessment Order, dated 20/04/2021, passed under Section 143(3) read with Section 144C(13) of the Income Tax Act, 1961 [hereinafter referred to as 'the Act'], as per directions, dated 17/03/2021, issued by the CIT (Dispute Resolution Panel-2), Mumbai-1 (hereinafter referred to as 'the DRP') under Section 144C(5) of the Act pertaining to the Assessment Year 2017-18.
2. When the appeal was taken up for hearing, the Ld. Authorised

Representative for the Appellant, at the outset, submitted that the present appeal was filed electronically during the covid period and was numbered as ITA No. 1211/Mum/2021. Subsequently, the Appellant filed duly executed appeal set in original which has also been numbered separately as ITA No. 1664/Mum/2012. In view of the aforesaid, the Ld. Authorised Representative for the Appellant submitted that the present appeal can be dismissed as being infructuous.

3. The Ld. Departmental Representative confirmed that both the appeals listed before us being ITA No. 1211/Mum/2021 and ITA No. 1664/Mum/2021 arise from the same Final Assessment Order, dated 20/04/2021, passed under Section 143(3) read with Section 144C(13) of the Act for the Assessment Year 2017-18.
4. We have perused the appeal sets and find that ITA No. 1211/Mum/2021 is the scanned copy of the original appeal set placed in ITA No. 1664/Mum/2021 which has been adjourned to 08/08/2023 vide separate order, dated 12/07/2023, passed by us. Accordingly, ITA No. 1211/Mum/2021 is dismissed as infructuous being a duplicate appeal incorrectly number separately.
5. In result, the present appeal is dismissed.

Order pronounced on 19.07.2023.

Sd/-
(S. Rifaur Rahman)
Accountant Member

Sd/-
(Rahul Chaudhary)
Judicial Member

मुंबई Mumbai; दिनांक Dated : 19.07.2023
Alindra, PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त/ The CIT
4. प्रधान आयकर आयुक्त / Pr.CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT,
Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार / (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai