

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "F" MUMBAI**

**BEFORE SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER)
AND
SHRI ANIKESH BANERJEE (JUDICIAL MEMBER)**

**ITA No. 2757/MUM/2023
Assessment Year: 2018-19**

Uttam Narayanmal Mehta,
SK Metal, Shop No. 10, Ground
Floor, 380/388, Majestic
Mansion, SVP Road, Near
Harikishandas Hospital, Opp.
Central Bank of India, Girgaon,
Mumbai-400004.

**PAN NO. AAGPM 7908 K
Appellant**

Income Tax Officer – Ward
19(3)(1),
Vs. Piramal Chamber, Dr. S S Rao
Marg, Lalbaug, Parel,
Mumbai-400012.

Respondent

Assessee by : None
Revenue by : Ms. Rajeshwari Menon, Sr. DR

Date of Hearing : 30/04/2024
Date of pronouncement : 30/04/2024

ORDER

PER OM PRAKASH KANT, AM

This appeal has been preferred by the assessee against order dated 08.06.2023 passed by the Ld. Commissioner of Income-tax (Appeals) – National Faceless Appeal Centre, Delhi [in short ‘the Ld. CIT(A)'] for assessment year 2018-19, raising following grounds:



1. The learned Commissioner of Income Tax Appeals (National Faceless Appeal Centre), Delhi erred in confirming the order under section 154 passed by the Income Tax Officer - Ward 19(3)(1), Mumbai (Assessing Officer) that the mistake of considering the profit of proprietary concern of the appellant twice at the time of computing the total income of the appellant is not a mistake apparent from record and therefore cannot be rectified under section 154 of the Act. Your Appellant submits that the aforementioned mistake is a mistake apparent from record and the same ought to be rectified under section 154 of the Act.

2. The learned Assessing Officer erred in not allowing the appellant to change the head for deduction claimed in respect of profit from proprietary concern amounting to Rs. 32,28,110 from, "Income/receipts credited to profit and loss account considered under other heads of income/chargeable u/s 115BBF/chargeable u/s 115BBG Other sources" at Sr. No. 3(d) of Schedule BP to "Any other amount allowable as deduction" at Sr. No. 32 of Schedule BP. Your Appellant submits that the Assessing Officer ought to have allowed the appellant to change the head of deduction under section 154 of the Act.

2. At the outset, a letter has been filed on behalf of the assessee wherein it is submitted that the assessee had filed this appeal electronically on the portal of the Income-tax Appellate Tribunal (ITAT). But subsequently, the assessee also filed a hard copy of the appeal which was registered at ITA No. 2950/M/2023, which has also been heard and disposed off by the Tribunal in order dated 30.01.2024. The assessee has filed a copy of the order of the Coordinate Bench of the Tribunal dated 30.01.2024. In view of the above order, the Ld. Departmental Representative (DR) also agreed that the present e-filed appeal is merely duplicate and therefore, it is liable to be dismissed as infructuous. Accordingly, we order to dismiss this appeal as infructuous.



3. In the result, the appeal of the assessee is dismissed as infructuous.

Order pronounced in the open Court on 30/04/2024.

**Sd/-
(ANIKESH BANERJEE)
JUDICIAL MEMBER**

**Sd/-
(OM PRAKASH KANT)
ACCOUNTANT MEMBER**

Mumbai;
Dated: 30/04/2024
Rahul Sharma, Sr. P.S.

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,
(Assistant Registrar)
ITAT, Mumbai