

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

**BEFORE SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER)
AND
SHRI SUNIL KUMAR SINGH (JUDICIAL MEMBER)**

**ITA No. 3843/MUM/2023
Assessment Year: 2016-17**

Unique Shanti Developers LLP,
103/104, Rajshree Apartment,
Royal Complex, Eksar Road,
Borivali West,
Mumbai-400092.

PAN NO. AAEFU 1254 E
Appellant

Vs.

ACIT Central Circle 1,
A Win 6th floor, Asher IT Park,
16Z, Wagle Industrial Estate,
Thane West-400604.

Respondent

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

Date of Hearing : 01/05/2024
Date of pronouncement : 08/05/2024

ORDER

PER OM PRAKASH KANT, AM

This appeal by the assessee is directed against order dated 30.08.2023 passed by the Ld. Commissioner of Income-tax (Appeals) – National Faceless Appeal Centre, Delhi [in short ‘the Ld. CIT(A)’] for assessment year 2016-17, raising following grounds:

1. On the facts and in the circumstances of the case, the Commissioner of Income Tax (Appeals) - 11 PUNE has erred in confirming the addition of Rs. 5,75,00,000/- being income



declared under the IDS Scheme 2016 as reduced from the opening WIP.

The Appellant therefore prays that the addition of Rs. 5,75,00,000/- on account difference in opening WIP being unwarranted, illegal, bad-in-law be deleted.

2. Despite notifying neither anyone attended on behalf of the assessee nor was any adjournment sought. The Ld. Departmental Representative (DR) brought to our notice that another appeal of the assessee arising from the same impugned order of the Ld. CIT(A) has already been partly heard and therefore, this appeal being duplicate, same is liable to be dismissed as infructuous.

2.1 On perusal of the records, we find that another appeal arising from the same impugned order has been listed at ITA No. 3856/Mum/2023, which is in the process of the hearing. Therefore, this appeal being duplicate same is dismissed as infructuous.

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

Order pronounced in the open Court on 08/05/2024.

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

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

Mumbai;
Dated: 08/05/2024
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