

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“B” BENCH, MUMBAI**

**BEFORE SHRI PAVAN KUMAR GADALE, JM &  
MS PADMAVATHY S, AM**

**I.T.A. No. 3689/Mum/2023  
(Assessment Year: 2020-21)**

<b>Bhaskar Prataprai Shah</b> 1, Vivek, Tilak Road, Ghatkopar East, Mumbai-400077. <b>PAN : ABEPS4107K</b>	Vs.	<b>National Faceless Assessment Centre, Delhi</b>
<b>Appellant)</b>		
<b>: Respondent)</b>		

**Appellant/Assessee by** : Ms. Shruti Mandore, CA  
**Revenue/Respondent by** : Shri Laxmi Kant , Sr. DR

**Date of Hearing** : 08.05.2024  
**Date of Pronouncement** : 09.05.2024

**ORDER**

**Per Padmavathy S, AM:**

The assessee has filed the present appeal against the order dated 04.10.2023 passed by the Commissioner of Income-Tax (Appeals) / National Faceless Appeal Centre, Delhi [hereinafter referred to as the “CIT(A)”] relevant to the A.Y. 2020-21.

2. The assessee vide letter dated 08.05.2024 submitted that the appeal is a duplicate inadvertently generated and that the coordinate bench has already adjudicated the appeal filed against the above order of CIT(A) in ITA

No.3698/Mum/2023 vide order dated 22.03.2024. The learned DR did not object to submissions made by the assessee.

3. We heard the parties and perused the material on record. We notice that the coordinate bench vide order dated 22.03.2024, has already adjudicated the appeal filed against the same order of the CIT(A) dated 04.10.2023 for AY 2020-21 and therefore there is merit in the submissions of the assessee. Since the coordinate bench has already adjudicated the appeal the current appeal has become infructuous not warranting any adjudication. Accordingly the appeal is dismissed as infructuous.

3. In the result, the appeal of the Assessee is dismissed.

*Order pronounced in the open court on 09-05-2024.*

**Sd/-**  
**(PAVAN KUMAR GADALE)**  
**Judicial Member**

*\*SK, Sr. PS*

**Sd/-**  
**(PADMAVATHY S)**  
**Accountant Member**

**Copy of the Order forwarded to :**

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

BY ORDER,

(Dy./Asstt. Registrar)  
ITAT, Mumbai