

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SMT RENU JAUHRI, ACCOUNTANT MEMBER**

**ITA No.1243/MUM/2021
Assessment Year: 2016-17**

M/s. Ingram Micro India SSC Private Limited Unit No. 202, Second Floor, Akruti Corporate Park, LBS Marg, Next to GE Gardens, Kanjurmarg, Mumbai - 400078 PAN: AADCI0894A	Vs.	Deputy Commissioner of Income Tax, Range – 14(1)(1), (Jurisdictional Assessing officer), Aayakar Bhawan, Mumbai
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Siddhesh Chaugule, A.R.
Revenue by : Ms. A. Alankrutha, Sr. DR.

Date of Hearing : 30.05. 2024
Date of Pronouncement : 26.06. 2024

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the assessee against the order dated 23.03.2021, impugned herein, passed by the Dispute Resolution Panel (in short Ld. DRP) under section 144C(5) of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2016-17.

2. At the outset, both the parties have submitted that the impugned order which is under challenge before this Bench in fact has already been adjudicated in an identical appeal i.e. ITA No.1320/M/2021 by the co-ordinate Bench of the Tribunal vide order dated 29.01.2024 and therefore the instant appeal does not require any adjudication.

3. Considering the submissions made by the parties, we observe that the Assessee may be inadvertently or on misconception has filed two appeals simultaneously challenging the same impugned order 29.04.2021, therefore the instant appeal being duplicate is liable to be dismissed being not maintainable/infructuous.

4. In the result, the instant appeal filed by the assessee stands dismissed.

Order pronounced in the open court on 26.06.2024.

**Sd/-
(RENU JAUHRI)
ACCOUNTANT MEMBER**

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.