

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.333/MUM/2024
Assessment Year: 2011-12**

&

**ITA No.334/MUM/2024
Assessment Year: 2012-13**

M/s. R Ramesh and Co., 81, Kamal, 69 Walkeshwar Road, Mumbai - 400006 PAN: AADFR8573L (Appellant)	Vs.	ACIT, Circle 19(3), Matru Mandir, Mumbai - 400007 (Respondent)
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Present for:

Assessee by : Shri Suchek Anchaliya, A.R.
Revenue by : Smt Mahita Nair, SR. D.R.

Date of Hearing : 12 . 06 . 2024
Date of Pronouncement : 25 . 06 . 2024

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

These two appeals have been preferred by the assessee against the orders even dated 21.11.2023, impugned herein, passed by the National Faceless Appeal Center (NFAC)/ Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2011-12 & 2012-13.

2. At the outset, both the parties submitted that these appeals seems to be duplicate appeals, challenging the same impugned orders even dated 21.11.2023 passed for the relevant assessment years 2011-12 & 2012-13 by the Ld. Commissioner, hence, the same may be dismissed being not maintainable. The parties have also placed the case status of the previous appeals bearing ITA No.106/M/2024 & ITA No.107/M/2024 relevant assessment years 2011-12 & 2012-13 respectively, wherein the identical impugned orders are under challenge, the said appeals were heard on 28.05.2024 and awaiting respective orders.

3. In view of the peculiar facts and circumstances stated above, the present appeals are not maintainable, hence, the same are liable to be dismissed being infructuous.

4. In the result, both the appeals filed by the assessee stand dismissed being infructuous.

Order pronounced in the open court on 25.06.2024.

**Sd/-
(GIRISH AGRAWAL)
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.