

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

**SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA No. 4572/MUM/2023
(Assessment Year: 2021-22)**

Eastern Cargo Carriers (India) Private Limited

Unit No. 26, Adarsh Industrial Estates,
Sahar Road, Andheri East,
Mumbai – 400099.

[PAN: AAACE1520E]

..... **Appellant**

Vs

**The Assessment Unit,
Income Tax Department,**

Aaykar Bhavan, M.K. Marg,
Mumbai-400020.

..... **Respondent**

Appearance

For the Appellant/Assessee : None

For the Respondent/Department : Shri P.D.Chougule

Date

Conclusion of hearing : 14.08.2024

Pronouncement of order : 28.08.2024

ORDER

Per Rahul Chaudhary, Judicial Member:

1. By way of the present appeal the Assessee has challenged the order dated 28/06/2023, passed by the National Faceless Appeal Centre (NFAC), Delhi, [hereinafter referred to as the '**CIT(A)**'] for the Assessment Year 2011-12, whereby the Ld. CIT(A) had partly allowed the appeal of the Assessee against the Assessment Order, dated 20/12/2018, passed by the Assessing Officer under Section 143(3) read with Section 147 of the Income Tax Act, 1961 (hereinafter referred to as 'the **Act**').
2. When the Appeal was taken up for hearing, none was present on behalf of the Assessee/Appellant. After hearing the Learned Departmental Representative, the appeal was taken as heard.

Subsequently, a letter dated 26/08/2024, was filed by the Assessee wherein it was stated that the Appellant had filed the appeal in electric as well as physical form and inadvertently, both the appeals were numbered as ITA No. 4572/Mum/2023 and ITA No. 4610/Mum/2023. The Assessee was having a bonafide belief that the appeal preferred by the Assessee for the Assessment Year 2021-22, being ITA No. 4610/Mum/2023, was listed for hearing on 26/08/2024. Therefore, none has appeared before the Tribunal on hearing of appeal, being ITA No. 4572/Mum/2023, listed on 14/08/2024. In the aforesaid facts and circumstances of the case, the Assessee could not bring to the knowledge of the Tribunal that the present appeal was a duplicate appeal and that the Assessee had filed all relevant documents/details in ITA No. 4610/Mum/2023. In view of the aforesaid it was submitted that the present appeal be dismissed as being duplicate appeal.

3. We note that ITA No. 4610/Mum/2023, was listed before "E" Bench of the Tribunal on 26/8/2024, and that the Appellant had entered appearance before the Tribunal. Therefore, accepting the request of the Appellant, the present Appeal is dismissed as being a duplicate appeal with liberty to the Appellant to pursue the grounds raised in ITA No. 4610/Mum/2023 before the Tribunal.
4. In result, in terms of paragraph 3 above, the present Appeal is dismissed.

Order pronounced on 28.08.2024.

Sd/-
(Prashant Maharishi)
Accountant Member

Sd/-
(Rahul Chaudhary)
Judicial Member

मुंबई Mumbai; दिनांक Dated : 28.08.2024
Patil, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त/ The CIT
4. प्रधान आयकर आयुक्त / Pr.CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार /(Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai