

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER  
AND  
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA No.4259/M/2024  
Assessment Year: 2011-12**

<b>M/s. Saint Gobain Materiaux De Construction Sas, France</b> Tour Les Miroirs, 18 Avenue Dalsace, Courbevoie, France – 92400 <b>PAN: AAOCS6444D</b>	Vs.	<b>Assistant Commissioner of Income Tax (International Taxation)</b> Circle-4(2)(1), Room No.1708, 17 <sup>th</sup> Floor, Air India Building, Nariman Point, Mumbai Maharashtra-400 021
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Jinit Shah, A.R. &

Revenue by : Ms. Nayana Krishnakumar, Sr. A.R.

Date of Hearing : 29 . 08 .2024

Date of Pronouncement : 30 . 08 .2024

**O R D E R**

**Per : Narender Kumar Choudhry, Judicial Member:**

This appeal has been preferred by the Assessee against the order dated 28.09.2023, impugned herein, passed by the 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.

**2.** The Ld. AR of the Assessee at the outset has submitted that inadvertently the Assessee challenged the impugned order dated 28.09.2023 passed by the Ld. Commissioner of Income Tax (Appeals)-53, Mumbai which is under consideration in the instant appeal, simultaneously by filling 02 appeals one by online e-filing second one in physical mode. Online/E-filed appeal being ITA No.4244/M/2023 has already been decided by the Tribunal vide order dated 29.05.2024, whereby the impugned order is set aside and therefore the present appeal is liable to be dismissed being infructuous. The Assessee further submitted that inadvertently the Assessee had filed two simultaneous appeals and therefore the action of the Assessee in filing two appeals challenging the same order, may be excused.

**3.** The Ld. D.R. did not refute the claim of the Assessee.

**4.** In the result, the appeal filed by the Assessee stands dismissed being infructuous.

**Order pronounced in the open court on 30.08.2024.**

**Sd/-**  
**(RATNESH NANDAN SAHAY)**  
**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.