

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI "C" BENCH : MUMBAI

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER  
AND  
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER

ITA No. 4079/Mum/2023  
Assessment Year 2014-15

M/s. Choudhari Construction Co., 151/129, Sidharth Nagar, Road No. 5, Behind Cinemax Cinema, S.V.Road, Goregaon (West), Mumbai PAN : AABFC2689N	vs.	Asst. Commissioner of Income Tax, Circle – 31(1), Mumbai
(Appellant)		(Respondent)

Assessee by : Ms. Sanjukta Samantara  
Revenue by : Shri Krishnakumar, Sr. DR

Date of Hearing : 19/09/2024  
Date of Pronouncement : 19/09/2024

**PER B.R. BASKARAN, A.M :**

The assessee has filed this appeal challenging the order dt. 11-09-2023 passed by the Ld. Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [‘Ld.CIT(A)’] and it relates to AY. 2014-15.

2. The Learned counsel for the assessee submitted that the assessee had filed the appeal before the Tribunal in electronic mode as well as in physical mode. The Registry has registered both the appeals. She submitted that one appeal numbered as ITA No. 4160/Mum/2023 has already been heard by the Bench on 20<sup>th</sup> August, 2024. Accordingly,

the Ld.AR submitted that the present appeal, being duplicate one, shall become infructuous.

3. We heard the Ld.DR. Having regard to the facts submitted by the Ld.AR, we notice that the present appeal shall become infructuous, since it has been filed for the second time. Accordingly, we dismiss this appeal as infructuous.

4. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 19-09-2024

Sd/-  
[SUNIL KUMAR SINGH]  
JUDICIAL MEMBER

Mumbai,  
Dated: 19-09-2024

Sd/-  
[B.R. BASKARAN]  
ACCOUNTANT MEMBER

*TNMM*

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, "C" Bench, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar  
I.T.A.T, Mumbai