

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'C' BENCH
MUMBAI**

**BEFORE: SHRI BR BASKARAN, ACCOUNTANT MEMBER
&
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 1513/MUM/2024
(Assessment Year : 2013-14)**

Mr. Colathur N. Ram 2 nd Floor Waheeda bldg, 19 Nargis Dutt Road, Pali Hill, Bandra West, Mumbai-400050.	Vs.	ACIT 35(1) Pratyakshakar Bhavan, Bandra East, Mumbai-400051.
PAN/GIR No. AAIPR4661A		
(Appellant)	..	(Respondent)

Assessee by	Shri. Prakash D. Jotwani
Revenue by	Shri. H.M. Bhatt (Sr. DR)
Date of Hearing	18/06/2024
Date of Pronouncement	17/09/2024

आदेश / O R D E R

PER SUNIL KUMAR SINGH (J.M):

1. This appeal has been preferred against the impugned order dated 13.03.2024 passed in Appeal no. CIT(A) 46, Mumbai/10390/2016-17 by the Ld. Commissioner of Income-tax(Appeals)/ National Faceless Appeal Centre (NFAC) u/s. 250 of the Income-tax Act, 1961 for the Assessment year 2013-14.

2. Aggrieved by the assessment order, assessee preferred first appeal. Learned CIT(A) has dismissed assessee's first appeal against the assessment order dated 31.03.2016 and confirmed the addition of Rs. 1,90,23,053/- as LTCG and Rs. 3,41,117/- as income from house property in the total income of the assessee.
3. Aggrieved by the impugned order passed by learned CIT(A), assessee has preferred this second appeal on the ground that learned CIT(A) has erred in confirming the aforesaid addition made by the learned assessing officer.
4. At the very outset it is informed by the learned representative for the assessee that the appeal in the physical form has already been filed on the similar facts and grounds against the impugned order vide ITA NO. 1464/MUM/2024, which has been heard today, hence present appeal has become infructuous.
5. In view of the above, it appears that this appeal is the duplication of physically filed appeal ITA no. 1464/MUM/2024, hence, this ITA no. 1513/MUM/2024 has become infructuous.
6. In the result, the present appeal no. 1513/Mum/2024, being in duplication, stands dismissed as infructuous.

Order pronounced on 17.09.2024.

Sd/-

(BR BASKARAN)

ACCOUNTANT MEMBER

Mumbai; Dated 17/09/2024

Anandi Nambi, *Steno*

Sd/-

(SUNIL KUMAR SINGH)

JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai