

**IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, MUMBAI**

**BEFORE SHRI. OM PRAKASH KANT, AM AND  
MS. KAVITHA RAJAGOPAL, JM**

ITA No. 3309/Mum/2023  
(Assessment Year: 2010-11)

Rajesh Kumar C Jain Flat No. 09, Surendra Apartment, DM Road, Dahisar (West), 400097	Vs.	ITO Ward 42(1)(4), Mumbai Kautilya Bhavan, Mumbai
PAN/GIR No. ADFPJ 0970 N		
(Assessee)	:	(Respondent)
Assessee by	:	Shri. Prashant Nagori
Respondent by	:	Shri. Uodal Raj Singh SR DR
Date of Hearing	:	22.11.2024
Date of Pronouncement	:	26.11.2024

**ORDER**

**Per Kavitha Rajagopal, J M:**

This appeal has been filed by the assessee, challenging the order of the learned Commissioner of Income Tax (Appeals) ('Id.CIT(A) for short), National Faceless Appeal Centre ('NFAC' for short) passed u/s.250 of the Income Tax Act, 1961 ('the Act'), relevant to the Assessment Year ('A.Y.' for short) 2010-11.

2. The assessee has challenged this appeal on the ground of reopening of the assessment and on the addition of Rs. 3,39,157/- made u/s. 68 of the Act. It is also observed that the Tribunal vide order dated 30.01.2024 had passed the ex parte order, dismissing the appeal of the assessee and the same was recalled in Miscellaneous Application No. 229/Mum/2024, dated 22.11.2024.
3. The Id. AR for the assessee submitted that the Tribunal in ITA No. 3323/Mum/2023 had decided the appeal of the assessee vide order dated 25.06.2024, thereby allowing

the grounds of appeal raised by the assessee. The ld. AR further stated that the assessee erroneously had filed the present appeal on the same grounds for the year under consideration and prayed that as the issue raised by the assessee stands decided in the earlier order of the Tribunal, this appeal may be dismissed as infructuous. The ld. DR had nothing to controvert on the same.

4. We have heard the rival submissions and perused the material available on record. It is observed that the assessee had filed another appeal in ITA No. 3323/Mum/2023 for the impugned order which has already been decided by the Tribunal in favour of the assessee. As there are no other issues to be decided by the Tribunal in this appeal, we deem it fit to dismiss this appeal filed by the assessee as infructuous.
5. In the result, the appeal filed by the assessee is dismissed.

*Order pronounced in the open court on 26.11.2024*

Sd/-  
(Om Prakash Kant)  
Accountant Member

Sd/-  
(Kavitha Rajagopal)  
Judicial Member

Mumbai; Dated : 26.11.2024  
Karishma J. Pawar (Stenographer)

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent
3. CIT- concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt.Registrar)  
ITAT, Mumbai