

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"K-SMC" BENCH MUMBAI**

**BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &  
SHRI OMKARESHWAR CHIDARA, ACCOUNTANT MEMBER**

**ITA No. 4244/Mum/2024  
(Assessment Year: 2017-18)**

Yashoda Suresh Jadhav B 34/4, Near Hanuman Mandir, Bandra Govt Colony, Bandra (E), Mumbai – 400051.	Vs.	ITO, Ward Palghar
PAN/GIR No. AEBPJ2575A		
(Applicant)		(Respondent)

Assessee by	Ms. Kavita Nebera
Revenue by	Ms. Manju Thakur, Sr. DR

सुनवाई की तारीख/Date of Hearing	12.12.2024
घोषणा की तारीख/Date of Pronouncement	23.12.2024

आदेश / ORDER

**PER SANDEEP GOSAIN, JM:**

The present appeal has been filed by the assessee challenging the impugned order dated 25.06.2024, passed u/s 250 of the Income Tax Act, 1961 ('the Act'), by the Learned Commissioner of Income Tax (Appeals) / National Faceless Appeal Centre, Delhi ('Ld. CIT(A)'), for the assessment year 2017-18.

2. At the very outset, the Ld. AR moved an application thereby requesting the disposal of the present appeal, the application filed by the assessee mentioned herein below:

*With reference to the above subject matter, it is submitted that above appeal pertains to AY 2017-18 filed by the assessee on 10.08.2024. It is submitted that while filling the said appeal, assessee has inadvertently mentioned the detail of assessing officer as NFAC New Delhi. It is due to this very reason that this appeal was filed before Delhi tribunal. Later on, a letter was also filed before the Delhi tribunal stating the above error (Copy of letter enclosed). In the meantime, another appeal was filed by assessee on 14.08.2024 mentioning the correct details before the Mumbai tribunal. However, it is observed that the erstwhile appeal which was originally filed before the Delhi tribunal also got transferred to Mumbai tribunal.*

*So, presently there are two appeals filed against the same CIT(A) order in respect of same assessment year. The details of the same are tabulated as under :-*

<i>Appeal filing date</i>	<i>ITA No.</i>	<i>Bench</i>	<i>Date of hearing</i>
<i>14.08.2024</i>	<i>4886/Mum/2024</i>	<i>J</i>	<i>12.12.2024</i>
<i>10.08.2024</i>	<i>4244/Mum/2024</i>	<i>K</i>	<i>12.12.2024</i>

*In view of the above, we humbly request Your Honour to kindly dispose the present appeal as the same is duplicate.*

*Your Honour's kind cooperation in the above matter will be highly appreciated. We, nevertheless, are extremely sorry for the inconvenience, if any, caused to Your Honour.*

3. After having heard the counsels for both the parties and the going through the contentions of the application, we found that assessee had filed two appeals against the same order passed by the CIT(A) in respect of same assessment year. Therefore keeping in view, the facts mentioning in the application we dismiss the present appeal bearing ITA No. 4244/Mum/2024, A.Y: 2017-18 as the same being duplicate and thus not maintainable.

4. In the result the appeal filed by the assessee is dismissed as not maintainable.

Order pronounced in the open court on 23.12.2024.

**Sd/-**  
**(OMKARESWAR CHIDARA)**  
**ACCOUNTANT MEMBER**

Mumbai, Dated 23/12/2024

KRK, PS

**Sd/-**  
**(SANDEEP GOSAIN)**  
**JUDICIAL MEMBER**

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

1.

उप/सहायक पंजीकार ( Asst. Registrar)  
आयकर अपीलीय अधिकरण, मुम्बई / ITAT, Mumbai