

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "F" MUMBAI**

**BEFORE SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER)
AND
SHRI RAHUL CHAUDHARY (JUDICIAL MEMBER)**

**ITA No. 656/MUM/2025
Assessment Year: 2014-15**

Uday Lapsia Legal Heir of Late
Mrs. Madhuri Kirti Lapsia
43, Bharat Tirth CHS, V N Purav
Marg, Chembur,
Mumbai- 400071
PAN NO. AAAPL 7290 D
Appellant

Vs.

The Assistant Commissioner
Of Income Circle-27(2)
The Assistant Commissioner
Of Income Circle-27(2),
Mumbai- 400703
Respondent

Assessee by : None
Revenue by : Smt. Kavita P. Kaushik, Sr. DR

Date of Hearing : 24/04/2025
Date of pronouncement : 25/04/2025

ORDER

PER OM PRAKASH KANT, AM

This appeal by the assessee is directed against order dated 10.10.2024 passed by the Ld. Commissioner of Income-tax (Appeals) – National Faceless Appeal Centre, Delhi [in short ‘the Ld. CIT(A)’] for assessment year 2014-15, raising following grounds:

1. On the facts and in the circumstances of the case and in law, the learned Commissioner of Income Tax (Appeals), erred in dismissing the appeal against the assessment order dated 23.12.2019 for A.Y. 2014-



15 made on Late Mrs. Madhuri Kirti Lapasia (Legal heir Mr. Uday lapasiya).

2. On the facts and in the circumstances of the case and in law, the learned Commissioner of Income Tax (Appeals), erred in dismissing the appeal and there by upholding the additions aggregating to Rs.1,00,90,686/- as per the assessment order dated 23.12.2019 for AY2014-15.

3. The appellant craves leave to add, amend or delete any or all of the grounds of appeal at any time”

2. At the very outset, it is relevant to mention that a letter dated 23/04/2025 has been placed on the record by the assessee, wherein it is submitted that the present appeal is a duplicate of Appeal No. ITA 576/MUM/2025, which is already listed for hearing before the Hon'ble 'F' Bench of the Mumbai Tribunal on 29.05.2025.

2.1 The learned Departmental Representative (DR) has fairly submitted that the duplication appears to have arisen on account of both the physical filing of the appeal and the filing through the e-filing portal, resulting in the listing of both by the Registry of the Income Tax Appellate Tribunal (ITAT). The Registry has also confirmed that the present appeal is indeed a duplicate of ITA No. 576/MUM/2025, both arising from the same impugned order.

2.2 Thus, it is an admitted position that the present appeal is a duplicate of the appeal registered as ITA No. 576/MUM/2025. In our considered opinion, parallel adjudication of duplicate appeals cannot be permitted. Consequently, the present appeal is rendered infructuous and is accordingly dismissed.



3. Therefore this appeal is dismissed as infructuous being duplicate.

Order pronounced in the open Court on 25/04/2025.

**Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER**

**Sd/-
(OM PRAKASH KANT)
ACCOUNTANT MEMBER**

Mumbai;
Dated: 25/04/2025
Disha Raut, Stenographer

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,

(Assistant Registrar)
ITAT, Mumbai