

IN THE INCOME TAX APPELLATE TRIBUNAL

"C" BENCH, MUMBAI

BEFORE SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT MEMBER

SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

ITA No.4499/Mum/2025
(Assessment Year : 2011-12)

Prime Hygiene Papers Pvt. Ltd.,

Ground Floor 93, Dadiseth Agairy Lane,

Kalbadevi Road,

Mumbai - 440002

PAN : AAACP9221D

..... Appellant

v/s

Deputy Commissioner of Income Tax -,

4(3)(1),

5th Floor, Aayakar Bhavan,

Mumbai - 400002

..... Respondent

Assessee by : None

Revenue by : Mr. Virabhadra S. Mahajan, CIT-DR

Date of Hearing - 21/08/2025

Date of Order - 21/08/2025

ORDER

PER SANDEEP SINGH KARHAIL, J.M.

The assessee has filed the present appeal against the impugned order dated 16.05.2025, passed under section 250 of the Income-tax Act, 1961 (*"the Act"*) by the learned Commissioner of Income-tax (Appeals)-51, Mumbai, [*"learned CIT(A)"*], for the assessment year 2011-12.

2. At the outset, we find that against the same impugned order, the assessee has filed two appeals, i.e., one filed physically, being ITA No.4493/Mum./2025, and the other online, i.e., the present appeal. During

the hearing, the learned DR also confirmed the fact that it is a duplicate appeal. Accordingly, the assessee's present appeal, being ITA No.4499/Mum./2025, is dismissed.

3. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open Court on 21/08/2025

Sd/-

**NARENDRA KUMAR BILLAIYA
ACCOUNTANT MEMBER**

Sd/-

**SANDEEP SINGH KARHAIL
JUDICIAL MEMBER**

MUMBAI, DATED: 21/08/2025
Prabhat

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Mumbai; and
- (5) Guard file.

By Order

Assistant Registrar
ITAT, Mumbai