

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

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER  
&  
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.3823/Mum/2024  
(Assessment Year :2016-17)**

Dy. Commissioner of Income-Tax Central Circle-5(4) Mumbai	Vs.	M/s. Larsen & Toubro Ltd Room No.436, 4 <sup>th</sup> Floor Kautilya Bhawan Bandra Kurla Complex Mumbai - 400 051
<b>PAN/GIR No.AAACL0140P</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Shri J.D. Mistry
Revenue by	Dr. K.R. Subhash
<b>Date of Hearing</b>	<b>23/12/2024</b>
<b>Date of Pronouncement</b>	<b>23/12/2024</b>

**आदेश / O R D E R**

**PER AMIT SHUKLA (J.M):**

The aforesaid appeal has been filed by the Revenue against order dated 24/05/2023 passed by CIT(A)-53, Mumbai for the quantum of assessment passed u/s.143(3) / 147 for the A.Y.2016-17.

2. It has been pointed out by both the parties that Revenue has filed another appeal being ITA No.5744/Mum/2024 for the same Assessment Year against same impugned order dated 24/05/2024 passed by Id. CIT(A)-Mumbai raising

exactly similar grounds of appeal. Thus, it is a duplicate filing of appeal by the Revenue in the A.Y.2016-17. Accordingly, ITA No.3823/Mum/2024 is dismissed as infructuous.

**3. In the result, appeal of the Revenue is dismissed as infructuous.**

Order pronounced on 23<sup>rd</sup> December, 2024.

**Sd/-**  
**(GIRISH AGRAWAL)**  
**ACCOUNTANT MEMBER**  
Mumbai; Dated 23/12/2024  
KARUNA, *sr.ps*

**Sd/-**  
**(AMIT SHUKLA)**  
**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**