

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

"D" BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं  
श्री ए. मोहन अलंकामणी, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.598 & 599/Mds/2015

निर्धारण वर्ष / Assessment Year : 2008-09

M/s Panasonic India Pvt. Ltd.,  
(Previously M/s Panasonic Sales  
& Services Pvt. Ltd.),  
6<sup>th</sup> Floor, SPIC Building Avenue,  
No.88, Mount Road, Guindy,  
Chennai - 600 032.

v. The Commissioner of Income Tax,  
Chennai-5,  
Chennai - 600 034.

PAN : AADCP 9391 B

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri Amit Rustagi

प्रत्यर्थी की ओर से/Respondent by : Dr. Milind Madhukar Bhusari, CIT

सुनवाई की तारीख/Date of Hearing : 14.10.2015

घोषणा की तारीख/Date of Pronouncement : 13.11.2015

### **आदेश /O R D E R**

**PER N.R.S. GANESAN, JUDICIAL MEMBER:**

Both the appeals of the assessee are directed against the common order passed by the administrative Commissioner under Section 263 of the Income-tax Act, 1961 (in short 'the Act') for assessment years 2008-09 and 2009-10.

2. When the appeals were taken up for hearing, it was brought to the notice of the Bench that these appeals are duplication. In other words, the assessee has already filed appeals against the very same order of the administrative Commissioner in I.T.A. Nos.476 & 477/Mds/2015. Since rectified appeals are filed in I.T.A. Nos.476 & 477/Mds/2015, these are duplication. In fact, the representative of the assessee has also made an endorsement in the appeal folder saying that they are not pressing I.T.A. Nos.598 & 599/Mds/2015.

3. In view of the above, without going into the merit of the appeals, both the appeals are dismissed.

Order pronounced on 13<sup>th</sup> November, 2015 at Chennai.

sd/-

(ए. मोहन अलंकामणी)

(A. Mohan Alankamony)

लेखा सदस्य/Accountant Member

sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 13<sup>th</sup> November, 2015.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai-5, Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.