

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH (B), KOLKATA**
[Before Shri P.M. Jagtap, Vice President (KZ) & Shri A.T. Varkey, Judicial Member]

I.T.A. No. 1998/Kol/2017
Assessment Year: 2013-14

ACIT, CC - 2(4), Kolkata.....Appellant
Room No. 406, 4th Floor,
Aayakar Bhawan Poorva,
110, Shantipally,
Kolkata - 700 107.]

Shri Subhash Kumar Agarwal.....Respondent
17, Ganesh Chandra Avenue,
7th Floor, Kolkata - 700 013.
[PAN: ADAPA 3090 R]

Appearances by:

Shri Radhey Shyam, CIT, DR appearing on behalf of the Revenue.
Shri A.K. Tibrewal, FCA & Shri Amit Agarwal, Advocate appearing on behalf of the Assessee.

Date of concluding the hearing : July 10, 2019

Date of pronouncing the order : July 10, 2019

ORDER

Per P.M. Jagtap, Vice President (KZ)

This appeal filed by the Revenue is directed against the order of Ld. CIT(A) - 20, Kolkata dated 21st March, 2017 for Assessment Year 2013-14.

2. At the time of hearing fixed today, the learned counsel for the assessee has pointed out that an appeal bearing ITA No. 1446/Kol/2017 was filed by the revenue before the Tribunal against the same order of the Ld. CIT(A) - 20, Kolkata dated 21.03.2017 on the same grounds and the same has already been disposed off by the Tribunal vide its order dated 01.07.2019. He has submitted that this appeal thus is a duplicate appeal wrongly filed by the Revenue and this position gets fortified by a letter dated 07.09.2017 of the concerned Assessing Officer already available on record stating that

this appeal was mistakenly filed for the second time and requesting for cancellation of the same. We accordingly dismiss this duplicate appeal wrongly filed by the Revenue.

3. In the result, the appeal of the Revenue is dismissed.

Order Pronounced in the Open Court on 10th July, 2019.

Sd/-

(A.T. Varkey)
JUDICIAL MEMBER

Sd/-

(P.M. Jagtap)
VICE PRESIDENT

Dated: 10/07/2019

Biswajit, Sr. PS

Copy of order forwarded to:

1. Shri Subhash Kumar Agarwal, 17, Ganesh Chandra Avenue, 7th Floor, Kolkata – 700 013.
2. ACIT, CC-2(4), Kolkata.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Assistant Registrar / H.O.O.
ITAT, Kolkata