

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' BENCH, CHENNAI  
श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष  
Before Shri Duvvuru RL Reddy, Judicial Member &  
Shri G. Manjunatha, Accountant Member

**M.P. Nos. 104, 105 & 106/Chny/2020**  
**[In I.T.A. Nos. 1445, 1446 & 1447/Chny/2019**  
**Assessment Years: 2013-14, 2014-15 & 2015-16**

M/s. Tamilnadu Food Grains Marketing  
Yard, Alanganallur Road,  
Sikkandarchavadi, Madurai 625 018.  
**[PAN : AABCT1101F]**

The Deputy Commissioner of  
Income Tax, Corporate Circle 2,  
Madurai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

आयकर अपील सं./I.T.A. Nos. 1445, 1446 & 1447/Chny/2019  
निर्धारण वर्ष/Assessment Years: 2013-14, 2014-15 & 2015-16

The Deputy Commissioner of  
Income Tax, Corporate Circle 2,  
Madurai.

Vs. M/s. Tamilnadu Food Grains Marketing  
Yard, Alanganallur Road,  
Sikkandarchavadi, Madurai 625 018.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

Assessee by : Shri S. Gopalan, Retd. JCIT  
Department by : Shri G. Johnson, Addl. CIT  
सुनवाई की तारीख/ Date of hearing : 26.11.2021  
घोषणा की तारीख /Date of Pronouncement : 02.12.2021

**आदेश /O R D E R**

**PER DUVVURU RL REDDY, JUDICIAL MEMBER:**

By means of three Miscellaneous Petitions, the assessee seeks to recall the common order passed by the Tribunal in I.T.A. Nos.1445, 1446 & 1447/Chny/2019 dated 24.02.2020 relevant to the assessment years 2013-14, 2014-15 & 2015-16. By referring to the petitions, the Id. Counsel for the

assessee has submitted that the exparte order passed by the Tribunal dated 24.02.2020 is a mistake apparent on record on the ground that vide order dated 11.10.2019 in I.T.A. Nos. 1435, 1436 & 1437/Chny/2019 for the assessment years 2013-14, 2014-15 & 2015-16, the Tribunal passed speaking order deciding the appeals against the Department. On the other hand, the Id. DR fairly conceded the submissions of the Id. Counsel.

3. We have heard both the sides, perused the materials available on record and gone through the orders of the Tribunal and find that vide order dated 11.10.2019 in I.T.A. Nos. 1435, 1436 & 1437/Chny/2019 for the assessment years 2013-14, 2014-15 & 2015-16, the Tribunal passed speaking order by following the decision of the Coordinate Bench of the Tribunal in assessee's own case for the assessment year 2011-12 vide order dated 31.05.2016 in I.T.A. No. 635/Chny/2016 and decided the issue against the Revenue. Thus, there is a mistake apparent on record in adjudicating the appeals once again filed by the Revenue for the same assessment years in assessee's own case. Accordingly, the order in I.T.A. Nos.1445, 1446 & 1447/Chny/2019 dated 24.02.2020 for the assessment years 2013-14, 2014-15 & 2015-16 stands recalled and allowed the miscellaneous petitions filed by the assessee.

**I.T.A. Nos.1445, 1446 & 1447/Chny/2019 [AY: 2013-14, 14-15 & 15-16]**

4. On merits, we find that the appeals filed by the Revenue in I.T.A. Nos.1445, 1446 & 1447/Chny/2019 for the assessment years 2013-14, 2014-15 & 2015-16 are mere duplication to the appeals already filed before the Tribunal, which were already adjudicated and passed order dated 11.10.2019 in I.T.A. Nos. 1435, 1436 & 1437/Chny/2019. Therefore, the duplicate appeals filed by the Revenue are liable to be dismissed as “duplication of filing of appeals”. Thus, the exparte order passed by the Tribunal dated 24.02.2020 in I.T.A. Nos.1445, 1446 & 1447/Chny/2019 relevant to the assessment years 2013-14, 2014-15 & 2015-16 stands dismissed as “duplication”.

5. In the result, the miscellaneous petitions filed by the assessee in M.P. Nos. 104, 105 & 106/Chny/2020 are allowed and the appeals filed by the Revenue in I.T.A. Nos.1445, 1446 & 1447/Chny/2019 are dismissed.

Order pronounced on the 02<sup>nd</sup> December, 2021 in Chennai.

Sd/-  
(G. MANJUNATHA)  
ACCOUNTANT MEMBER

Sd/-  
(DUVVURU RL REDDY)  
JUDICIAL MEMBER

Chennai, Dated, 02.12.2021

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2.प्रत्यर्था/ Respondent, 3. आयकर आयुक्त (अपील)/CIT(A), 4. आयकर आयुक्त/CIT, 5. विभागीय प्रतिनिधि/DR & 6. गार्ड फाईल/GF.