

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "B", PUNE – VIRTUAL COURT

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI RAVISH SOOD, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.320/PUN/2021  
निर्धारण वर्ष / Assessment Year 2016-17

Rajesh Chandramal Galani, Sharda Mahal, Kumar Nagar, Sakri Road, Dhule-424001. PAN : ABBPG1947L	Vs.	DCIT, Circle- Dhule.
Appellant		Respondent

Assessee by Shri Hari Krishan  
Revenue by Shri Sunil Kumar

Date of hearing 03.01.2022  
Date of pronouncement 03-01.2022

आदेश / ORDER

This is an appeal filed by the assessee directed against the order of Id. Pr. Commissioner of Income Tax-1, Nashik ['Pr.CIT' for short] dated 09.03.2021 for the assessment year 2016-17.

2. When the matter had come up for hearing today, the appellant filed a letter dated 03.01.2022 praying for disposal of appeal as infructuous. The relevant contents of the said letter are extracted as under :-

*"1. In this case, initially the assessee has dispatched on 08-05-2021 the appeal papers in Form No.36 via speed post from Dhule. These papers were received in the office of Hon'ble Tribunal on 11-05-2021.*

*The ITA No. 153/PUN/2021 has been allotted to this appeal. While filing in the column No. 3C of Form No.36 inadvertently the date of the service of the impugned order has been typed as 09-03-2021. Whereas the actual date of service of the impugned order is 18-03-2021. Thus the appeal has been filed well within 60 days from the receipt of the impugned revision order passed by Pr. Commissioner of Income Tax, Nashik-1, u/s 263 of the Income Tax Act.*

*2. On 05-08-2021 the assessee received a telephone call from the office of Assistant Registrar, intimating that the appeal papers received on 11-05-2021 contained only one set, instead of the three sets of the appeal required to be filed under the rules. The assessee was also instructed to send three copies immediately by speed post. The assessee accordingly sent three more sets of the appeal papers alongwith a covering letter. It was clearly mentioned in the covering letter that these papers are in compliance with the appeal earlier sent by speed post on 08-05-2021. It however appears that the office of Assistant Registrar has considered the further three sets of the appeal papers as a separate/independent appeal and has allotted ITA No. 320/PUN/2021 to these appeal papers.*

*3. The Appeal No. 153/PUN/2021 was fixed for hearing on 10-12-2021 before the Hon'ble 'B' Bench. The bench however did not function on 10-12-2021 and this Appeal No. has been adjourned to 19-01-2022. As per the status report of this appeal number ITA 153/PUN/2021 downloaded from the site of Income Tax Appellate Tribunal (copy enclosed) also this appeal is fixed for hearing on 19-01-2022.*

*4. In view of the above, the appeal registered as ITA No. 320/PUN/2021 fixed for hearing on 03-01-2022 is a duplicate and infructuous appeal number.*

*It is accordingly requested that the appeal papers of the ITA No. 320/PUN/2021 may kindly be clubbed with ITA No. 153/PUN/2021 which is fixed for hearing on 19-01-2022.*

*5. The appeal vide ITA No. 320/PUN/2021 may be disposed of as infructuous.”*

3. Considering the above submissions of the ld. AR for the assessee and ld. Sr. DR's no objection for dismissal the appeal as infructuous, we dismiss the present appeal as 'infructuous'. Hence, the above captioned appeal stands dismissed as 'infructuous'.

4. In the result, the appeal filed by the assessee is dismissed as 'infructuous'.

Order pronounced in the Open Court on 03<sup>rd</sup> January, 2022.

**Sd/-**  
**(RAVISH SOOD)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे Pune; दिनांक Dated : 03<sup>rd</sup> January, 2022.  
सुजीत

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The Pr. CIT-1, Nashik;
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "B" / DR 'B', ITAT, Pune;
5. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune