

ITA No. 36/KOL/2021  
Assessment Year: 2012-2013  
&  
ITA No. 570/KOL/2021  
Assessment Year: 2012-2013  
M/s. Trinetra Merchants Pvt. Limited

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

**Before Shri Rajpal Yadav, Vice-President (KZ)  
&  
Shri Girish Agrawal, Accountant Member**

**I.T.A. No. 36/KOL/2021  
Assessment Year: 2012-2013  
&  
I.T.A. No. 570/KOL/2021  
Assessment Year: 2012-2013**

***Income Tax Officer,.....Appellant***  
***Ward-4(1), Kolkata,***  
***Aayakar Bhawan,***  
***P-7, Chowringhee Square,***  
***Kolkata-700069***  
***-Vs.-***

***M/s. Trinetra Merchants Private Limited,.....Respondent***  
***14A, Clive Row, 1<sup>st</sup> Floor,***  
***Kolkata-700001***  
***[PAN:AABCT7086M]***

**Appearances by:**  
*Smt. Ranu Biswas, Addl. CIT (DR), appeared on behalf of the Revenue*  
*None, appeared on behalf of the assessee*

**Date of concluding the hearing : August 26, 2022**  
**Date of pronouncing the order: August 30, 2022**

**O R D E R**

**Per Rajpal Yadav, Vice-President (KZ):-**

The present two appeals are filed by the Revenue against the same order of Id. Commissioner of Income Tax (Appeals)-7, Kolkata dated 13.07.2020 (ITA No. 1/CIT(A)-7/Ward-4(1)/Kol/19-20) for assessment year 2012-13.

2. On receipt of notice, the assessee has filed an application pointing out a defect in the appeals. It contended that against the same order, two appeals have been filed, which were marked to Bench 'A', i.e. ITA No. 36/KOL/2021 and marked to Bench 'C' i.e. ITA No. 570/KOL/2021. It further contended that it is to be ascertained, which is the valid appeal. We listed the application of the assessee on the Board on 26<sup>th</sup> August, 2022. The ld. D.R. was not possessing the complete details, therefore, sought time to verify it. After verification, she has informed us orally that Revenue is interested to the ITA No. 570/KOL/2021 as a valid appeal. This information has duly been noted.

3. In view of the above situation, there is no reason to keep ITA No. 36/KOL/2021 as pending and accordingly it is treated as redundant and Registry would struck off from the record of the pending appeals. In other words, for statistical purposes, this appeal is treated as infructuous and dismissed.

4. **ITA No. 570/KOL/2021** is already fixed before the 'C' Bench on 1<sup>st</sup> September, 2022. It will be taken up for hearing in due course. It will be listed before the Bench on 1<sup>st</sup> September, 2022, i.e. the day after tomorrow.

**5. In the result, the appeal (ITA No. 36/KOL/2021) of the Revenue is dismissed.**

Order pronounced in the open Court on August 30, 2022.

Sd/-  
**(Girish Agrawal)**  
**Accountant Member**

Sd/-  
**(Rajpal Yadav)**  
**Vice-President (KZ)**

*Kolkata, the 30<sup>th</sup> day of August, 2022*

ITA No. 36/KOL/2021  
Assessment Year: 2012-2013  
&  
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M/s. Trinetra Merchants Pvt. Limited

- Copies to :*
- (1) ***Income Tax Officer,  
Ward-4(1), Kolkata,  
Aayakar Bhawan,  
P-7, Chowringhee Square, Kolkata-700069***
  
  - (2) ***M/s. Trinetra Merchants Private Limited,  
14A, Clive Row, 1<sup>st</sup> Floor, Kolkata-700001***
  
  - (3) *Commissioner of Income Tax(Appeals-7, Kolkata,*
  - (4) *The Departmental Representative*
  - (5) *Guard File*
- TRUE COPY***

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

***Laha/Sr. P.S.***