

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE 'B' BENCHES :: PUNE

BEFORE SHRI R.S. SYAL, HON. VICE-PRESIDENT &
SHRI PARTHA SARATHI CHAUDHURY, HON. JUDICIAL MEMBER

IT (SS) A No.29/PUN/2019
(A.Y. 2013-14)

Sukhdeo Nivrutti Navale, At Post Ekhatpur, Taluka – Sangola, Dist. Solapur-413 307 PAN: AAPPN 5226 N	vs	DCIT, Central Circle-2(2), Pune.
Appellant		Respondent

ITA No. 254/PUN/2019
(A.Y. 2012-13)

Vithoba Nivrutti Navale, At Post Ekhatpur, Taluka – Sangola, Dist. Solapur-413 307 PAN: AQUPN 3344 A	vs	DCIT, Central Circle-2(2), Pune.
Appellant		Respondent

Assessee by	:	Shri Suhas Bora, AR
Revenue by	:	Shri M.G. Jasnani, DR
Date of hearing	:	21/08/2023
Date of pronouncement	:	23/08/2023

O R D E R

Per PARTHA SARATHI CHAUDHURY, JM:

These appeals preferred by the different assessees emanates from separate orders of Commissioner of Income Tax [Appeals]-12, Pune, dated 28/12/2018 & 31/11/2018 for A.Ys.2013-14 & 2012-13 respectively, as per the grounds of appeal on record.

2. At the very outset, Id.AR for both the assessee submitted that on identical facts and circumstances and on grounds of appeal, the Pune Tribunal has decided all the issues involved in the present appeals against the assessee and in favour of the Revenue in IT(SS)A No.28/PUN/2019 for A.Y. 2013-14, order dated 31/07/2023 and in IT(SS)A No. 16/PUN/2019 for A.Y. 2013-14, order dated 31/07/2013.

3. Ld.DR conceded with the argument of the Id.AR and submitted that as per the aforesaid orders of the Tribunal, all the issues involved in the present appeals have been decided against the assessee and prayed that, following the above mentioned orders, the present appeals of the assessee may be dismissed.

4. We have heard the submissions of the parties herein and have considered the material/documents on record. Ld.AR of the assessee has fairly confessed at the time of hearing that in the same set of facts and circumstances and on identical issues, this Tribunal has decided the appeals against the assessee and in favour of the Revenue. There is no dispute in this regard and it is submitted by the assessee himself that the present matters are covered against the assessee by the earlier orders of this Tribunal (supra). Considering the submissions of Id.AR and respectfully following the decision of the Tribunal (supra), on the same parity of reasoning, all the grounds of appeals raised before us are dismissed.

5. In the result, both the appeals of the assesseees are dismissed.

Order pronounced in open Court on 23rd August, 2023.

Sd/-
(R.S. SYAL)
VICE-PRESIDENT

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Dated : 23rd August, 2023

vr/-

Copy to :

1. The Appellant.
2. The Respondent.
3. The Pr. CIT concerned.
5. The DR, ITAT, "B" Bench Pune.
6. Guard File.

By Order

// TRUE COPY //

Senior Private Secretary
ITAT, Pune.