

**आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**INDORE BENCH, INDORE**  
**BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER**  
**AND**  
**SHRI B.M. BIYANI, ACCOUNTANT MEMBER**

**ITA No. 121/Ind/2024**  
**Assessment Year: 2007-08**

Krishi Upaj Mandi Samiti Dewas, Mandi Campus, A.B.Road, Dewas (Assessee/Appellant)	<b>बनाम/ Vs.</b>	Income-tax Officer, 2(1), Ujjain (Revenue/Respondent)
<b>PAN: AAALK0247M</b>		
Assessee by	Ms.Sonam Khandelwal, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	26.06.2024	
Date of Pronouncement	27.06.2024	

**आदेश / O R D E R**

**Per B.M. Biyani, A.M.:**

Feeling aggrieved by appeal-order dated 14.12.2023 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 10.12.2009 passed by learned ITO-2(1), Ujjain ["AO"] u/s 143(3) of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2007-08, the assessee has filed this appeal.

2. Heard the learned Representatives of both sides and case records perused.

3. With the able assistance of learned Representatives, it emerged during hearing that the impugned order dated 14.12.2023 has been passed by CIT(A) under 'Faceless Scheme' deciding the first-appeal instituted by assessee on 11.01.2020 against the assessment-order dated 10.12.2009 passed by AO. But the said first-appeal had already been disposed of by CIT(A) vide order dated 30.05.2011 in 'physical mode'. That apart, against the order dated 30.05.2011 of CIT(A), there was next appeal to ITAT, Indore and the ITAT, has also passed order as early as on 23.09.2011, copies of both orders, namely the order dated 30.05.2011 of CIT(A) and order dated 23.09.2011 of ITAT are filed in Paper-Book. Therefore, the impugned order dated 14.12.2023 is a duplicate order deciding the very same first-appeal of assessee which had already been decided on earlier occasion. It is also noteworthy that the impugned order dated 14.12.2023 is an ex-parte order passed by CIT(A). Ld. AR submits that since the impugned order dated 14.12.2023 is a duplicate order, the same deserves to be quashed.

4. Ld. DR for revenue agreed to the factual submissions made by Ld. AR but left the matter to the wisdom of Bench for final decision.

5. After careful consideration, we find that the assessee's first-appeal had already been decided by CIT(A) vide order dated 30.05.2011 and thereafter the ITAT has also passed order dated 23.09.2011. On perusal of order of ITAT, we find that the ITAT has remanded matter to the file of AO

for re-examining the issues and decide in accordance with law. Therefore, we direct the AO to give effect to ITAT's order dated 23.09.2011. Ordered accordingly.

**6. Resultantly, this appeal is allowed in terms indicated above.**

Order pronounced in open court on 27.06.2024.

Sd/-  
(VIJAY PAL RAO)  
JUDICIAL MEMBER

sd/-  
(B.M. BIYANI)  
ACCOUNTANT MEMBER

**Indore**

दिनांक /Dated : 27.06.2024.  
CPU/Sr. PS

Copies to: (1) The appellant  
(2) The respondent  
(3) CIT  
(4) CIT(A)  
(5) Departmental Representative  
(6) Guard File

By order  
Assistant Registrar  
Income Tax Appellate Tribunal  
Indore Bench, Indore