

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.: **1309/CHNY/2024**

निर्धारण वर्ष/Assessment Year: 2020-21

Y.201 Thikkanamcode PACCS
Ltd.,
1, Thikkanamcode,
Thikkanamcode Junction,
Kanyakumari – 629 804.

The Income Tax Officer,
Vs. Ward 1,
Nagercoil.

PAN: AABAY 0970D

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri Karunanantham, Advocate
(Through virtual mode)

प्रत्यर्थी की ओर से/Respondent by

: Smt. Samantha Mullamudi, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 24.07.2024

घोषणा की तारीख/Date of Pronouncement

: 24.07.2024

आदेश /ORDER

PER MAHAVIR SINGH, VICE PRESIDENT:

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in Order No.ITBA/NFAC/S/250/2023-24/1061904096 (1) dated 03.03.2024. The assessment was framed by the Assessing Officer, Assessment Unit, Income Tax Department for the assessment year 2020-21 u/s.143(3) r.w.s. 144B of the

Income Tax Act, 1961 (hereinafter the 'Act') vide order dated 29.09.2022.

2. At the outset, the Id.counsel for the assessee stated that this appeal by assessee is inadvertently duplication in filing. He stated that already appeal in ITA No.1584/CHNY/2024 was filed and it has been heard on 22.07.2024 and order reserved. He requested that this appeal can be dismissed as infructuous. The Id.DR has not objected to the same. Hence, the appeal of the assessee is dismissed as infructuous.

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

Order pronounced in the open court at the time of hearing on 24th July, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 24th July, 2024

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त /CIT, Madurai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.