

**आयकर अपीलीय अधिकरण, कटक न्यायापीठ, कटक**

**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND**

**SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**आयकर अपील सं/ITA No.154/CTK/2024**

**(निर्धारण वर्ष / Assessment Year : 2017-2018)**

Debashree Priadarshini Sethy, C/o-Prahlad Sethy Kansar, Via-Baldadevjew, Kendrapara-754212	Vs	ITO, Ward Kendrapara, Kendrapara
<b>PAN No. :FSDPS 3497 H</b>		
<b>(अपीलार्थी / Appellant)</b>	..	<b>(प्रत्यर्थी / Respondent)</b>
<b>निर्धारिती की ओर से / Assessee by</b>	:	Shri P.R.Mohanty, Advocate
<b>राजस्व की ओर से / Revenue by</b>	:	Shri S.C.Mohanty, Sr. DR
<b>सुनवाई की तारीख / Date of Hearing</b>	:	05/08/2024
<b>घोषणा की तारीख/Date of Pronouncement</b>	:	05/08/2024

**आदेश / O R D E R**

**Per Bench :**

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 16.01.2024, in DIN & Order No.ITBA/NFAC/S/250/2023-24/1059784842(1) for the assessment year 2017-2018.

2. As per the office note, there is a delay of 14 days in filing the appeal. In this regard, the assessee has filed an application for condonation of delay along with Affidavit stating therein sufficient reasons for condonation of delay. Ld. Sr. DR did not raise any serious objection. Accordingly, we condone the delay of 14 days in filing the present appeal and the appeal is heard and disposed off finally on merits.

3. At the outset, it is found that the assessee inadvertently has filed two appeals against the assessment order dated 29.12.2019 passed by the ITO, Kendrapara, before the Id. CIT(A), National Faceless Centre (NFAC), which was decided by the CIT(A), NFAC, Delhi vide two separate orders both dated 16.01.2024, wherein both the appeals of the assessee are partly allowed.

4. As two separate orders were passed by the CIT(A), NFAC, Delhi, therefore, the assessee has preferred two separate appeals before us arising out of the same assessment order dated 29.12.2019. Since we have already decided the appeal of the assessee in ITA No.132/CTK/2024 today i.e. on 05.08.2024 allowing the additional ground of appeal, therefore, the present appeal being ITA No.154/CTK/2024 borne out of the same assessment order, has become infructuous and, therefore, is hereby dismissed.

5. In the result, appeal of the assessee is dismissed.

Order dictated and pronounced in the open court on 05/08/2024.

**Sd/-**  
**(GEORGE MATHAN)**

**न्यायिक सदस्य / JUDICIAL MEMBER**

**Sd/-**  
**(MANISH AGARWAL)**

**लेखा सदस्य/ ACCOUNTANT MEMBER**

**कटक Cuttack; दिनांक Dated 05/08/2024**

**Prakash Kumar Mishra, Sr.P.S.**

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

1. अपीलार्थी / The Appellant-  
Debashree Priadarshini Sethy,  
C/o-Prahlad Sethy Kansar,  
Via-Baldadevjew,  
Kendrapara-754212
2. प्रत्यर्थी / The Respondent-  
ITO, Ward Kendrapara, Kendrapara
3. आयकर आयुक्त(अपील) / The CIT(A),

4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR,  
ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack