

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

**Before Shri Rajpal Yadav, Vice-President (KZ)  
&  
Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No. 859/KOL/2024  
Assessment Year: 2017-2018**

***Majestic Dealmark Pvt. Limited,.....Appellant  
133, Canning Street,  
Kolkata-700001  
[PAN:AAGCM9053J]***

***-Vs.-***

***Income Tax Officer,.....Respondent  
Ward-4(2), Kolkata  
Aayakar Bhawan,  
P-7, Chowringhee Square,  
Kolkata-700069***

**Appearances by:**

*Shri Manish Tiwari, FCA, appeared on behalf of the  
assessee*

*Shri Arun Kumar Meena, Addl. CIT, Sr. D.R., appeared  
on behalf of the Revenue*

**Date of concluding the hearing: September 04, 2024**

**Date of pronouncing the order: September 09, 2024**

**O R D E R**

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

Against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 13<sup>th</sup> February, 2024 passed in A.Y. 2017-18, the assessee has filed two appeals, i.e. ITA Nos. 786/KOL/2024 as well as ITA No. 859/KOL/2024. These

appeals emanate from the assessment order dated 27<sup>th</sup> December, 2019 passed under section 143(3).

2. Shri Manish Tiwari, FCA, Id. Counsel for the assessee stated that ITA 859/KOL/2024 was filed on-line, which was registered in Delhi and thereafter came to ITAT, Kolkata. He placed on record copy of notice issued by ITAT, Delhi Bench.

3. Since there is duplication of appeals, therefore, there is no idea to keep both of them pending. Accordingly, we dismiss ITA No. 859/KOL/2024 and adjourn the hearing in ITA No. 786/KOL/2024 to **2<sup>nd</sup> of December, 2024.**

**4. In the result, the appeal of the assessee is dismissed.**

Order pronounced in the open Court on 09/09/2024.

Sd/-

Sd/-

**(Sanjay Awasthi)**  
**Accountant Member**

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

***Kolkata, the 9<sup>th</sup> day of September, 2024***

*Copies to :(1) Majestic Dealmark Pvt. Limited,  
133, Canning Street, Kolkata-700001*

*(2) Income Tax Officer,  
Ward-4(2), Kolkata  
Aayakar Bhawan,  
P-7, Chowringhee Square, Kolkata-700069*

- (3) *Commissioner of Income Tax (Appeals),  
National Faceless Appeal Centre (NFAC),  
Delhi;*
- (4) *CIT - , Kolkata;*
- (5) *The Departmental Representative;*
- (6) *Guard File*

*TRUE COPY*

*By order*

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

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