

**IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "A", PUNE**

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT  
AND  
MS ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA No.1205/PUN/2024  
Assessment Year : 2014-15**

|   |            |                          |
|---|------------|--------------------------|
| Deepak Shivram Palve<br>S No 2/3, 1 <sup>st</sup> Floor,<br>Suyojit Sankul, Mumbai Naka,<br>Nashik – 422005 | <b>Vs.</b> | ACIT, Circle – 2, Nashik |
| <b>PAN: AMIPP7763K</b>  |            |                          |
| <b>(Appellant)</b>  |            | <b>(Respondent)</b>      |

Assessee by : None  
Department by : Shri Ramnath P Murkude  
Date of hearing : 19-09-2024  
Date of pronouncement : 19-09-2024

**ORDER**

**PER R.K. PANDA, VP :**

This appeal filed by the assessee is directed against the order dated 01.11.2023 of the CIT(A) / NFAC, Delhi relating to assessment year 2014-15.

2. None appeared on behalf of the assessee at the time of hearing. Therefore, this appeal is being decided on the basis of material available on record and after hearing the Ld. DR.

3. The Ld. DR at the outset filed a copy of the order of the Tribunal in assessee's own case vide ITA No.974/PUN/2024, order dated 04.09.2024 for assessment year 2014-15 and submitted that the Tribunal has already decided the

appeal of the assessee for this very assessment year. The present appeal i.e. ITA No.1205/PUN/2024 being a duplicate appeal for the same assessee for the same assessment year, therefore, this appeal should be dismissed as infructuous.

4. After verifying the record, we find that ITA No.974/PUN/2024, order dated 04.09.2024 for assessment year 2014-15 relates to the *ex-parte* order of the CIT(A)/ NFAC in confirming the various additions made by the Assessing Officer. In the present appeal also i.e. ITA No.1205/PUN/2024 for assessment year 2014-15, the same grounds have been taken challenging the *ex-parte* order of the CIT(A)/ NFAC in confirming the various additions. Therefore, we are satisfied that this is a duplicate appeal. Since the appeal of the assessee has already been adjudicated vide ITA No.974/PUN/2024, order dated 04.09.2024, therefore, this appeal being a duplicate one becomes infructuous. Accordingly, the same is dismissed.

5. In the result, the appeal filed by the assessee is dismissed as “infructuous”.

Order pronounced in the open Court at the time of hearing itself i.e. 19<sup>th</sup> September, 2024.

**Sd/-**  
(ASTHA CHANDRA)  
JUDICIAL MEMBER

**Sd/-**  
(R. K. PANDA)  
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 19<sup>th</sup> September, 2024  
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे  
/ ITAT, Pune

| S.No. | Details  | Date       | Initials | Designation |
|-------|--|------------|----------|-------------|
| 1     | Draft dictated on                                | 19.09.2024 |          | Sr. PS/PS   |
| 2     | Draft placed before author                       | 19.09.2024 |          | Sr. PS/PS   |
| 3     | Draft proposed & placed before the Second Member |            |          | JM/AM       |
| 4     | Draft discussed/approved by Second Member        |            |          | AM/AM       |
| 5     | Approved Draft comes to the Sr. PS/PS            |            |          | Sr. PS/PS   |
| 6     | Kept for pronouncement on                        |            |          | Sr. PS/PS   |
| 7     | Date of uploading of Order                       |            |          | Sr. PS/PS   |
| 8     | File sent to Bench Clerk                         |            |          | Sr. PS/PS   |
| 9     | Date on which the file goes to the Head Clerk    |            |          |             |
| 10    | Date on which file goes to the A.R.              |            |          |             |
| 11    | Date of Dispatch of order                        |            |          |             |