

**IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “SMC” BENCH, AHMEDABAD**

**BEFORE Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER AND
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

**ITA No.1022/Ahd/2023
Assessment Year: 2017-18**

Rekab Co-operative Housing Societies Limited, Rekab CHSL, Plot No.730, E S Patanwala Marg, Ghodapdeo, Mumbai, Maharashtra – 400 033. [PAN – AAABR 0111 M]	Vs.	Additional/Joint Commissioner of Income Tax (A)-2, Vadodara.
(Appellant)		(Respondent)
Assessee by	Shri Amir H. Bohra, AR	
Revenue by	Shri N.J. Vyas, Sr. DR	
Date of Hearing	12.09.2024	
Date of Pronouncement	30.09.2024	

ORDER

PER SUCHITRA KAMBLE, JUDICIAL MEMBER:

This appeal was filed by the assessee against order dated 03.11.2023 passed by the CIT(A) for the Assessment Year 2017-18 and the same was transferred to Mumbai jurisdiction.

2. At the time when the matter was called out, the Ld. AR submitted that this appeal was already transferred to the Mumbai Jurisdiction and the Mumbai Benches of the Tribunal passed order on 16.05.2024 in ITA No.4483/Mum/2023 for Assessment Year 2017-18 wherein the same order of the CIT(A) which arise from the Assessment Order dated 04.02.2019 was decided and, therefore, the present appeal which is listed is just a duplication.

3. The Ld. DR submitted that the matter has already been decided by the Mumbai Bench of Tribunal and hence becomes infructuous.

4. We have heard both the parties and perused all the relevant material available on record. The assessee vide letter dated 28th December, 2023 has requested to transfer the appeal papers to Mumbai Jurisdiction and the same was transferred accordingly and the Tribunal has passed order dated 16.05.2024 thereby disposing assessee's appeal by the Mumbai Bench of the Income Tax Appellate Tribunal. Thus, the number given by the Ahmedabad Benches of the Tribunal and listed as appeal before us becomes infructuous. Hence, the same is disposed of.

5. In the result, the appeal listed as ITA No.1022/Ahd/2023 for Assessment Year 2017-18 is disposed of/dismitted as infructuous.

Order pronounced in the open Court on this 30th September, 2024.

Sd/-
(NARENDRA PRASAD SINHA)
Accountant Member

Sd/-
(SUCHITRA KAMBLE)
Judicial Member

Ahmedabad, the 30th September, 2024
PBN/*

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
Ahmedabad benches, Ahmedabad