

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

महनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
महनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM

आयकर अपील सं. ITA No.2465/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2018-19)

Buckman Laboratories (India) P. Ltd. KRM Towers, 6 th floor, No.1 Harrington Road, Chetpet Chennai-600 031.	बनम/ Vs.	DCIT Corporate Circle-1(1) Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AACCB-8797-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri Pratik Rath (Advocate)-Ld.AR (by virtual)
प्रत्यर्थी की ओरसे/ Respondent by	:	Ms.T.M. Suganthamala (Addl.CIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	10-12-2024
घोषणा की तारीख / Date of Pronouncement	:	10-12-2024

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2018-19 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 22-07-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.143(3) r.w.s 144B of the Act on 22-04-2021.
2. From assessee's letter dated 05-12-2024, it is quite clear that this is duplicate appeal since another identical appeal has been filed by the

assessee vide ITA No.2451/Chny/2024. The same is apparently due to the fact that the assessee has filed an online appeal as well as physical appeal and registry has considered the same as separate appeals. The Ld. AR appeared virtually and stated that this being duplicate appeal may be dismissed accordingly. The revenue did not raise any objection.

3. Accordingly, this appeal is dismissed as duplicate appeal.

Order pronounced in open court on 10th December, 2024.

(MANU KUMAR GIRI) **(MANOJ KUMAR AGGARWAL)**
न्यायिक सदस्य / JUDICIAL MEMBER **लेखक सदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 10-12-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT Chennai
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF