

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

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)**

**I.T.A. No. 895/KOL/2024  
Assessment Year: 2018-2019**

**Manav Seva Trust,.....Appellant  
127B, Motilal Nehru Road, Lansdowne,  
Kolkata-700029  
[PAN:AABTM0465A]**

**-Vs.-**

**Assessing Officer,.....Respondent  
Ward-1(4), Kolkata,  
Aayakar Bhawan,  
P-7, Chowringhee Square,  
Kolkata-700069**

**Appearances by:**

*No one, appeared on behalf of the assessee*

*Shri Kallol Mistry, JCIT, Sr. D.R., appeared on behalf of  
the Revenue*

**Date of concluding the hearing: November 21, 2024**

**Date of pronouncing the order: December 10, 2024**

**O R D E R**

The present appeal is directed at the instance of assessee against the order of Id. Addl./JCIT(Appeals)-13, Mumbai dated 27<sup>th</sup> March, 2024 passed for Assessment Year 2018-19.

2. At the outset, the assessee filed a petition before me stating that this appeal is a duplication of ITA No. 940/KOL/2024. The assessee preferred an appeal before 'C' Bench, Kolkata and the ITAT, Kolkata Bench has disposed of this appeal on 9<sup>th</sup> August,

2024. Therefore, he pleaded to dismiss the ITA No. 895/KOL/2024 as duplication of appeal. The assessee also filed a copy of the order of Tribunal dated 9<sup>th</sup> August, 2024 in ITA No. 940/KOL/2024.

3. The Id. Departmental Representative has not raised any objection.

4. Considering the facts and circumstances of the case, I dismiss this appeal as already adjudicated by this Tribunal.

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

Order pronounced in the open Court on 10/12/2024.

Sd/-

**(Duvvuru RL Reddy)**  
**Vice-President (KZ)**

***Kolkata, the 10<sup>th</sup> day of December, 2024***

*Copies to :(1) Manav Seva Trust,  
127B, Motilal Nehru Road, Lansdowne,  
Kolkata-700029*

*(2) Assessing Officer,  
Ward-1(4), Kolkata,  
Aayakar Bhawan,  
P-7, Chowringhee Square, Kolkata-700069*

*(3) Addl/JCIT(Appels)-13, Mumbai;*

*(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.***