

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI (SMC) BENCH, NEW DELHI**

BEFORESHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.1592/Del/2024
Assessment Year: 2009-10

Mr. Tarun Mahajan, 251/A-8, Munirka, Opp. Vasant Vihar Bus Depot, New Delhi	Vs.	Income-tax Officer, Ward 24(4), Delhi
PAN : ACYPM8595Q		
(Appellant)		(Respondent)

Assessee by	Sh. Sandeep Yadav, Advocate
Department by	Sh. Siddharth B.S. Meena, Sr. DR

Date of hearing	18.12.2024
Date of pronouncement	18.12.2024

ORDER

This assessee's appeal for assessment year 2009-10, arises against the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre [in short, the "CIT(A)-NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1060794587(1) dated 12.02.2024 involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties at length. Case file perused.
3. It is noticed at the outset that learned CIT(A)-NFAC has rejected assessee's lower appeal as under :

“On perusal of the records, it is seen that the old diverted charge has uploaded four separate appeals for the same assessment year i.e. A.Y. 2009-10. The disputed demand of Rs.17,04,306/-, name, address, PAN of the appellant etc. are all identical. One appeal has already been decided by the undersigned vide order dated 12.02.2024 (NFAC/2008-09/10000986). In the other three identical appeals, the appellant has not furnished/uploaded any documents related to the instant appeal, like Form No. 35, Grounds of Appeal, Statement of Facts, Demand Notice etc. despite request having been made vide notice dated 01.02.2024.”

4. Learned counsel hardly could rebut the clinching fact that the CIT(A) had already decided assessee’s main appeal vide his earlier order of the same date, i.e., 12/02/2024 and therefore, his impugned order is upheld so as to avoid multiplicity of proceedings.
5. This assessee’s appeal is dismissed in above terms.

Order pronounced in the open court on 18th December, 2024.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 18 December, 2024.

*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi