

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'A' BENCH: CHENNAI

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष  
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND  
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2940/Chny/2024  
निर्धारण वर्ष /Assessment Year: 2018-19

Vellaisamy Duraipandy,  
No.70, Officer Town,  
Meenambalpuram,  
Madurai,  
Tamil Nadu-625002.  
[PAN: AEBPD 0632E]

Income Tax Officer,  
Vs. Non-Corporate Ward-2(1),  
Madurai

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Shri T. Vasudevan, Advocate  
: Shri P. Vijaideepan, JCIT

सुनवाई की तारीख/Date of Hearing

: 13.02.2025

घोषणा की तारीख /Date of Pronouncement

: 14.02.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2018-19 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 16.05.2024.

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2. At the outset, the Learned Authorized Representative (A.R.) for the assessee stated that the present appeal is duplicate appeal, and that the matter has already been decided by the Hon'ble Tribunal in ITA No.3005/Chny/2024 dated 24.01.2025. In light of this, the Ld. A.R. requested that the duplicate appeal be dismissed.

3. When this was pointed out to Ld. D.R, he has not raised any objection.

4. We have heard the rival submissions, and perused the materials available on record. Upon perusal of the case records, we find that the assessee has filed two appeals in ITA No.3005/Chny/2024 and ITA/2940/Chny/2024 against the order of Ld. CIT(A) vide No.ITBA/NFAC/S/250/2024-25/1064942814(1) dated 16.05.2024. The tribunal has already disposed of appeal in ITA No.3005/Chny/2024 dated 24.01.2025, therefore present appeal is duplicate. In view of the above, the duplicate appeal filed by the assessee is not maintainable and, accordingly, the same is dismissed.

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5. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on 14<sup>th</sup> February, 2025.

Sd/-  
(मनु कुमार गिरि)  
(Manu Kumar Giri)  
न्यायिक सदस्य / Judicial Member

Sd/-  
(जगदीश)  
(Jagadish)  
लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 14<sup>th</sup> February, 2025.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF