



आयकर अपीलीय अधिकरण "एस एम सी" न्यायपीठ पुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "SMC" :: PUNE

BEFORE DR.DIPAK P. RIPOTE, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.543/PUN/2025

निर्धारण वर्ष / Assessment Year: 2017-18

Dilip Gulab Raut, At Post Varsa Sitadipada Sakri, Dhule, Maharashtra – 424306.	V s	The ADDL/JCIT, Delhi.
PAN: BQYPR3751E		
Appellant/ Assessee		Respondent / Revenue

Assessee by	None
Revenue by	Shri Harish Bist – Addl.CIT(DR)
Date of hearing	03/04/2025
Date of pronouncement	04/04/2025

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This appeal filed by the assessee is against the order of Id.Additional/Joint Commissioner of Income Tax(Appeals)-6, Delhi passed under section 250 of the Income Tax Act, 1961, 02.12.2024 for Assessment Year 2017-18.

2. At the time of hearing, no one appeared on behalf of the assessee. No adjournment letter has been filed.



Findings and Analysis :

3. The present appeal in ITA No.543/PUN/2025 and ITA No.517/PUN/2025 came up for hearing on 03.04.2025. The Assessee Dilip Gulab Raut filed two appeals ITA No.543/PUN/2025 and ITA No.517/PUN/2025 against the order of Id.Addl.CIT/JCIT(A)-6, Delhi for A.Y.2017-18; dated 02.12.2024 having DIN & Order No.ITBA/APL/S/250/2024-25/1070811326(1), emanating from the Assessment Order passed under section 144 of the Act dated 19.12.2019 for A.Y.2017-18 by ITO, Ward-3, Dhule. One appeal was filed electronically and another appeal was filed physically. Since assessee has filed two appeals against the same order, it becomes duplicate appeal. Therefore, the appeal in ITA No.543/PUN/2025 is dismissed as duplicate appeal.

4. In the result, appeal of the assessee is dismissed.

Order pronounced in the open Court on 4th April, 2025.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(DIPAK P.RIPOTE)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 4th April, 2025/ SGR

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.



3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "एस एम सी" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.