

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH : COCHIN**

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA No. 489/Coch/2024
Assessment Year : 2020-21

M/s. Pulamanthole Service Co-op. Bank Ltd., Pattambi Road, Pulamanthole, Malappuram – 679 323. PAN: AABAP5757F	Vs.	The Income Tax Officer, Tirur.
APPELLANT		RESPONDENT

Assessee by	:	Shri O D Sivadas, Advocate
Revenue by	:	Smt. Leena Lal, Snr. AR

Date of Hearing	:	05-02-2025
Date of Pronouncement	:	28-04-2025

ORDER

PER SOUNDARARAJAN K., JUDICIAL MEMBER

This is an appeal filed by the assessee challenging the order of the NFAC, Delhi dated 31.03.2024 in respect of the A.Y. 2020-21.

2. At the time of hearing, we were informed that another appeal of the assessee in respect of the very same Assessment Year and also against the very same appellate order which was filed through physical mode was also registered as ITA No. 538/Coch/2024 and the said appeal was heard and order was pronounced on 10/12/2024.

3. The present appeal in ITA No. 489/Coch/2024 also relates to the same AY and also against the very same CIT(A) order which was filed through e-filing portal, was registered as ITA No. 489/Coch/2024.

4. We have verified the said facts with the Registry and we were informed that the Registry had numbered the appeals filed through online as well as physically and therefore one appeal need not be adjudicated. Since the appeal in ITA No. 538/Coch/2024 is already disposed off on 10/12/2024, we are not adjudicating the present appeal and dismiss the same as infructuous.

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

Order pronounced in the open court on 28th April, 2025.

Sd/-
(INTURI RAMA RAO)
Accountant Member

Sd/-
(SOUNDARARAJAN K.)
Judicial Member

Cochin,
Dated, the 28th April, 2025.
/MS /

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|---------------|---------------------|
| 1. Appellant | 2. Respondent |
| 3. CIT | 4. DR, ITAT, Cochin |
| 5. Guard file | 6. CIT(A) |

By order

Assistant Registrar,
ITAT, Cochin