

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: **1001/CHNY/2025**

निर्धारण वर्ष/Assessment Year: 2009-10

Smt. Elsie Mathew,
59/29, College Road,
Nungambakkam,
Chennai – 600 006.

The Income Tax Officer,
Vs. Non-Corporate Ward 3(3),
Chennai.

PAN: AAGPM 5999J

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Ms. T. V. Muthu Abirami, Advocate
: Shri Kumar Chandan, JCIT

सुनवाई की तारीख/Date of Hearing

: 23.06.2025

घोषणा की तारीख/Date of Pronouncement

: 23.06.2025

आदेश/ ORDER

This appeal filed at the instance of the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 10.02.2025, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2009-10.

2. At the outset, the Ld.AR for the assessee submitted that for the assessment year 2009-10, the AO had passed the assessment order on 29.01.2016. Against the impugned assessment order, the assessee had filed an appeal before the CIT(A) on 29.01.2016. The CIT(A) had passed the appellate order dated 18.10.2016 in favour of assessee, against which the Department had filed an appeal before the Tribunal and the same had already been dismissed by the Chennai Bench of the Tribunal in ITA No.40/Mds/2017 (order dated 17.08.2017). The Ld.AR further submitted that for the same appeal filed before the CIT(A), the First Appellate Authority/NFAC had again passed an appellate order dated 29.01.2016. Therefore, the Ld.AR requested for setting aside the impugned order of the FAA, since the appeal had already attained finality.

3. We have heard rival submissions and perused the material available on record. We note that for the impugned assessment year, the CIT(A) had already passed the appellate order on 18.10.2016 against the order of AO dated 29.01.2016, which was confirmed by the Tribunal by dismissing the appeal of the Revenue. Subsequently, the FAA had also passed an appellate order dated 10.02.2025 for the same assessment year against the

impugned assessment order. Since the CIT(A) had already passed the order on 18.10.2016 against the impugned assessment order, the subsequent order passed by the FAA is infructuous and hence, we set aside the order of the FAA. It is ordered accordingly.

4. In the result, the appeal filed by the assessee is allowed.

Order pronounced in the open court on 23rd June, 2025 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

(S.R. RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 23rd June, 2025

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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