

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Visakhapatnam Bench, Visakhapatnam

Before Shri Vijay Pal Rao, Vice President
and
Shri Balakrishnan S., Accountant Member

आ.अपी.सं /**ITA No.201/Viz/2025 & 202/Viz/2025**
(निर्धारण वर्ष /Assessment Year: 2017-18 & 2018-19)

DCIT Circle-3(1) Visakhapatnam	Vs.	People Combine Avenues Private Limited Visakhapatnam PAN : AABCV2255L
(Appellant)		(Respondent)
निर्धारिती द्वारा/Assessee by:	Shri Snehal Rajan Shukla & Ors (through Hybrid hearing)	
राजस्व द्वारा/Revenue by:	Dr.Satyasai Rath, CIT(DR)	
सुनवाई की तारीख/Date of Hearing:	15/07/2025	
घोषणा की तारीख/ Date of Pronouncement:	15/07/2025	

आदेश / ORDER

PER VIJAY PAL RAO, VICE PRESIDENT:

These two appeals filed by the Revenue are directed against the separate orders of the Commissioner of Income Tax (Appeals) ["Ld.CIT(A)"], National Faceless Appeal Centre, Delhi dated 25.02.2025 and 12.02.2025 for the assessment year 2017-18 and 2018-19 respectively.

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2. At the time of hearing, the Ld.CIT-DR has stated that these two appeals are duplicate appeals filed by the AO to the appeals in ITA No.205/Viz/2025 and 206/Viz/2025 in the changed name of the assessee, being Nord Anglia Education Infrastructure Pvt Ltd. and therefore, the department does not pursue these two appeals, being duplicate appeals and may be allowed to be withdraw the same.

3. On the other hand, the learned counsel for the assessee has not objected, if these two appeals of the Revenue are allowed to be withdrawn. Accordingly, these two appeals of the Revenue are allowed to be withdrawn and consequently dismissed being withdrawn.

4. In the result, duplicate appeals filed by the Revenue for both the assessment years 2017-18 and 2018-19 are dismissed as withdrawn.

Order pronounced in the Open Court on conclusion of hearing on 15th July, 2025.

Sd/-


Sd/-

(BALAKRISHNAN S.) ACCOUNTANT MEMBER	(VIJAY PAL RAO) VICE PRESIDENT
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Hyderabad,

Dated 15th July, 2025

L.Rama, SPS

ITA No.201 & 202/Viz/2025
People Combine Avenues Private Limited 

Copy to:

S.No	Addresses
1	The DCIT, Circle-3(1), 35, 50-92-35, Sankara Matam Road, Beside Reliance Fresh, Near by Main Road, Madhuranagar, Dwaraka Nagar, Visakhapatnam
2	M/s People Combine Avenues Private Limited, 8-1-97/1/8, Level 4, Block B, Main Road, Peda Waltair, Visakhapatnam
3	The Pr.CIT, Visakhapatnam
4	The DR, ITAT Visakhapatnam Bench
5	Guard File

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SENIOR PRIVATE SECRETARY
ITAT, VISAKHAPATNAM