

आयकर अपीलीय अधिकरण न्यायपीठ “एक-सदस्य” मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL  
RAIPUR BENCH “SMC”, RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष  
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

**आयकर अपील सं./ITA No.185/RPR/2025**

**निर्धारण वर्ष / Assessment Year : 2014-15**

Triloki Nath Mishra  
House No.34, Bar Chowk,  
Chotiguda,  
Raikera, Raigarh-496 111 (C.G.)  
PAN: AOVPM4665G

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer,  
Ward-2, Raigarh (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri S.R Rao, Advocate  
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 22.07.2025  
घोषणा की तारीख / Date of Pronouncement : 22.07.2025

**आदेश / ORDER****PER PARTHA SARATHI CHAUDHURY, JM**

The captioned appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, Delhi dated 14.12.2023 for the assessment year 2014-15 as per the grounds of appeal on record.

2. On perusal of the records, it is noted that in the first found of appeal when the matter was pending before this Bench, simultaneously they had filed an application u/s. 154 of the Income Tax Act, 1961 ( for short 'the Act') for rectification. Thereafter, the Ld. Counsel had withdrawn the appeal from the Tribunal pursuing rectification u/s. 154 of the Act. Subsequently, the advising counsel at the relevant point of time was of the opinion that even when the petition u/s. 154 of the Act would be pending, an appeal before the Tribunal was still maintainable and at the behest of such advice from the then Counsel the assessee had again refiled the appeal which was already withdrawn earlier. The same facts as submitted by the Ld. Counsel are stated at Para 6, 7 & 8 of the affidavit. For the sake of completeness, the same are extracted as follows:

“6. That when my consultant was filing my income tax return for assessment year 2024-25 in July 2024, he came to know that the appeal had already been decided ex-parte by the ld. CIT (Appeals), NFAC without deciding the grounds of appeal as required u/s.250(6) of the Act and immediately thereafter I filed appeal through online mode on 03/08/2024 before the Honble Income-tax Appellate Tribunal in ITA No. 355/RPR/

2024 along with application for condonation of delay of 173 days.

7. That however on being so advised, I have also filed rectification application u/s.154 of the Act on 08/10/2024 before the Id. CIT(Appeals), NFAC against the order u/s.250 of the Act on the ground that the grounds of appeal raised were not adjudicated as per provisions of section 250(6) of the Act and thereafter withdrawn the appeal filed before the Hon'ble Tribunal.

8. That the rectification application is pending before Ld. CIT (Appeals), NFAC till date and it is not known whether it will be decided. Therefore, under such circumstances, I am filing the present appeal within the shortest time possible.”

3. The Ld. Sr. DR also conceded the facts as submitted by the Ld. Counsel for assessee and agreed that the present appeal does not have any legal validity to stand hence infructuous.

4. Having heard the parties herein, this appeal filed by the assessee is dismissed as infructuous.

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

Order pronounced in open court on 22<sup>nd</sup> day of July, 2025.

Sd/-

**(PARTHA SARATHI CHAUDHURY)**

**न्यायिक सदस्य/JUDICIAL MEMBER**

रायपुर / Raipur; दिनांक / Dated : 22<sup>nd</sup> July, 2025.

SB, Sr. PS

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)

4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “एक-सदस्य” बेंच,  
रायपुर / DR, ITAT, “SMC” Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur