

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAIPUR BENCH, RAIPUR

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER
AND
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.400/RPR/2025
निर्धारण वर्ष / Assessment Year : 2014-15

Shri Vishwa Ranjan
Kachna Road,
Raipur-492 001 (C.G.)
PAN: ABUPR6870L

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward-3(1), Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri Veekaas S Sharma, CA
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 29.07.2025

घोषणा की तारीख / Date of Pronouncement : 29.07.2025

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 30.04.2025 for the assessment year 2014-15 as per the grounds of appeal on record.

2. The Ld. Counsel for the assessee submitted that in the present case, already the matter of the assessee has been disposed off by the Ld. CIT(Appeals) vide order dated 02.04.2018 before starting of the faceless regime. The copy of the said order of the Ld. CIT(Appeals) is placed at Page 1 to 4 of the paper book. It was also submitted by the Ld. Counsel that the A.O has given effect to the said order of the Ld. CIT(Appeals) also. The copy of the said appeal effect order is placed at page 5 to 8 of the paper book. It was further submitted by the Ld. Counsel that the Ld. CIT(Appeals)/NFAC had passed the impugned order against the same assessment order which has already been disposed off by the Ld. CIT(Appeals)/NFAC.

3. The Ld. Sr. DR conceded to these facts as submitted by the Ld. Counsel for the assessee.

4. Having heard the parties herein, we are of the considered view that since the matter has already been disposed off by the Ld. CIT(Appeals) before commencement of the faceless regime vide order dated 02.04.2018

(supra), therefore, the impugned order before us shall become non-est as per law.

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

Order pronounced in the open court on 29th day of July, 2025.

Sd/-
ARUN KHODPIA
(ACCOUNTANT MEMBER)

Sd/-
PARTHA SARATHI CHAUDHURY
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 29th July, 2025.

SB, Sr. PS

आदेश की प्रतिलिपि अग्रहित / 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, रायपुर बेंच,
रायपुर / DR, ITAT, Raipur Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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