

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "सी", अहमदाबाद ।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
"C" BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं  
अन्नपूर्ण गुप्ता, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And  
Annapurna Gupta, Accountant Member

आयकर अपील सं./ITA No.1353/Ahd/2025  
निर्धारण वर्ष /Assessment Year : 2015-16

The ACIT Circle-1(1)(1) Vadodara	<u>बनाम/ v/s.</u>	M/s.Inox Wind Energy Ltd. (Erstwhile Inox Renewable Ltd.) ABS Tower, 2 <sup>nd</sup> Floor OP Road, Vadodara - 390 007
स्थायी लेखा सं./PAN: AACCI 4628 K		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Ms. Urvashi Shodhan, AR	
Revenue by :	Shri Rignesh Das, CIT-DR	

सुनवाई की तारीख/Date of Hearing : 11/09/2025  
घोषणा की तारीख /Date of Pronouncement: 18/09/2025

**आदेश/ORDER**

**Per Sanjay Garg, Judicial Member:**

The present appeal has been preferred by the Revenue against the order of the Learned Commissioner of Income Tax (Appeals)-11, Ahmedabad [hereinafter referred to as 'CIT(A)'] dated 27/01/2025 for Assessment Year (AY) 2015-16.

2. At the outset, the Ld. DR stated at bar that the Revenue under some misimpression filed two appeals against the same order of the Ld.CIT(A) dated 27/01/2025 in relation to AY 2015-16. He has further submitted that

one of the said appeals has already been decided by the Co-ordinate Bench of the Tribunal vide order dated 26/08/2025 in ITA No.654/Ahd/2025. He has also produced the copy of the order of the Tribunal dated 26/08/2025 (supra).

3. Considering the above circumstances, this appeal of the Revenue has become infructuous and the same is, accordingly, dismissed. However, dismissal of the present appeal will not have any bearing on the order of the Tribunal dated 26/08/2025 passed in ITA No.654/Ahd/2025.

4. With the above observations, the appeal of the Revenue is hereby dismissed.

**Order pronounced in the Open Court on 18/09/2025.**

**Sd/-  
(Annapurna Gupta )  
Accountant Member**

**Sd/-  
( Sanjay Garg )  
Judicial Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 18/09/2025

*टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS*

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-11, Ahmedabad
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण ,अहमदाबाद/DR, ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad