

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, MUMBAI
BEFORE SMT. BEENA PILLAI (JUDICIAL MEMBER)

I.T.A. No. 2335/Mum/2025
Assessment Year: 2017-18

Chandrashekar Dinkar Chavan Room No. 3667, Bldg No. 105, Near Hanuman Temple, Tilaknagar, Chembur, Mumbai-400089 PAN:ACIPC1075B (Appellant)	Vs.	Assessment Unit, ITO Ward 27(1)(1) Vashi Rly Station Commercial Complex 406, Tower-5, Vashi, Navi Mumbai-400703 (Respondent)
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Appellant by	None
Respondent by	Shri Sunil Mathews, SR. D.R.

Date of Hearing	29.09.2025
Date of Pronouncement	30.09.2025

ORDER

Per: Smt. Beena Pillai, J.M.:

The Present appeal filed by the assessee arises out of order dated 21/02/2024 passed by NFAC Delhi, for assessment year 2017-18.

2. At the outset, the Ld.DR submitted that vide order dated 22/07/2025 in ITA No.2193/Mum/2025, this *Tribunal* for the very same assessment year, remitted identical grounds back to

the Ld.AO to pass fresh assessment order. He submitted that the impugned order referred to in the said order passed by this *Tribunal* is also identical. The Ld.AR has filed the said order in support of the submission.

3. On perusal of the said order I note that, the grounds raised by the assessee in the present appeal as well as a ground raised in ITA No.2193/Mum/2025, are identical and similarly worded. It is noted that the impugned order is also same in both these appeals.

4. Considering the fact that the assessee has once again filed appeal against the same impugned order the present of field becomes as the earliest appeal filed has been considered by the tribunal in which an order has been passed.

In the result the present appeal filed by the assessee stands dismissed as infructuous.

Order pronounced in the open court on 30/09/2025

Sd/-

**(BEENA PILLAI)
Judicial Member**

Mumbai:
Dated: 30/09/2025
Poonam Mirashi,
Stenographer

Copy of the order forwarded to:

- (1)The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy

