

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
(THROUGH VIRTUAL HEARING)

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

आयकर अपील सं/ITA No.433/CTK/2025
(निर्धारण वर्ष / Assessment Year : 2017-2018)

M/s Paradeep Phosphates Ltd. 5 th Floor, Bayan Bhawan, Pt. J.N.Marg, Bhubaneswar	Vs	DCIT/ACIT, Circle-1(2), Bhubaneswar
PAN No. : AABCP 3276 D		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri B.K.Mahapatra, AR
राजस्व की ओर से /Revenue by	:	Shri Ashim Kumar Chakraborty, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	26/09/2025
घोषणा की तारीख/ Date of Pronouncement	:	26/09/2025

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order of the Ld. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 10.07.2025 for A.Y.2017-2018.

2. This appeal is a duplicate appeal and the original appeal is ITA No.427/CTK/2025. It was the submission that the duplicate appeal filed may be treated as withdrawn. An application has been filed by General Manager (F&A) on behalf of the assessee accordingly. Consequently appeal filed by the assessee in ITA No.433/CTK/2025 is dismissed as duplicate filing of ITA No.427/CTK/2025.

3. In the result, appeal of the assessee in ITA No.433/CTK/2025 is dismissed.

Order dictated and pronounced in the open court on 26/09/2025.

Sd/-

(राजेश कुमार)
(RAJESH KUMAR)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(जार्ज माथन)
(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated /09/2025

Prakash Kumar Mishra, Sr.P.S.

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

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

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack