

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं
श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष

BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1667/Chny/2025
निर्धारण वर्ष/**Assessment Year: 2015-16**

Senthil Kumar, No.14/1, 4 th Cross Street, Thiruvika Nagar, Thundalam, Chettiyaragaram, Thiruvallur, Chennai-600077. [PAN: DYEPS 6404K]	v.	The Income Tax Officer, Non Corporate Ward-19(3), Chennai.
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
अपीलार्थी की ओर से/ Appellant by	:	None
प्रत्यर्थी की ओर से /Respondent by	:	Ms. Gouthami Manivasagam, JCIT
सुनवाईकीतारीख/Date of Hearing	:	24.11.2025
घोषणाकीतारीख /Date of Pronouncement	:	24.11.2025

आदेश / O R D E R

PER MANU KUMAR GIRI, JM:

This appeal filed by the assessee is directed against the same order of the Ld. Commissioner of Income Tax (Appeals), NFAC, Delhi, [CIT(A)] dated 21.03.2025 for Assessment Year 2015-16. Appeal in ITA No.1667/Chny/2025 is a duplicate appeal inadvertently filed by the assessee hence, dismissed as duplicate appeal. Main appeal being ITA



ITA No.2354/Chny/2025 (AY 2018-19)
M/s. ESAB India Ltd.

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No. 1898/Chny/2025 against the same impugned is already disposed on 24.09.2025.

2. In the result, appeal filed by the assessee is dismissed being duplicate appeal.

Order pronounced in the open court on 24th day of November, 2025 at Chennai.

Sd/-
(एस. आर. रघुनाथा)
(S.R.RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-
(मनु कुमार गिरि)
(MANU KUMAR GIRI)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai,

दिनांक/Dated: 24th November, 2025.

EDN, Sr. P.S

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF