

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'A' Bench, Hyderabad
श्री रवीश सूद, माननीय न्यायिक सदस्य एवं श्री मधुसूदन सावडिया, माननीय लेखा सदस्य
SHRI RAVISH SOOD, HON'BLE JUDICIAL MEMBER
AND
SHRI MADHUSUDAN SAWDIA HON'BLE ACCOUNTANT MEMBER

आयकरअपीलसं./I.T.A. No.1708/Hyd/2025
(निर्धारणवर्ष/ **Assessment Year:2022-23**)

Satya Sayee Babu Divi, Hyderabad. PAN: AYEPS7457B	VS.	ACIT, Central Circle-2(1), Hyderabad.
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

करदाताकाप्रतिनिधित्व/ Assessee Represented by	:	Shri Amrit Kumar Kota, CA
राजस्वकाप्रतिनिधित्व/ Department Represented by	:	Shri S. Arun Kumar, Sr. AR
सुनवाईसमाप्तहोनेकीतिथि/ Date of Conclusion of Hearing	:	16/12/2025
घोषणा की तारीख/ Date of Pronouncement	:	16/12/2025

ORDER

PER RAVISH SOOD, JM:

The present appeal filed by the assessee is directed against the order passed by the CIT(Appeals)-12, Hyderabad, dated 25/06/2025, which in turn arises from the order passed by the Assessing Officer (for short, "AO") under Section 143(3) of the Income Tax Act, 1961 (for short, "Act") dated 30/03/2024, for the Assessment Year 2022-23.

2. Shri Amrit Kumar Kota, CA, the Learned Authorized Representative (for short, "Ld. AR") for the assessee, at the threshold of hearing of the appeal submitted that the appeal in the present case was originally filed on 01/08/2025, which thereafter was marked as ITA No.1268/Hyd/2025.

3. The Ld. AR submitted that the assessee appellant was in receipt of Defect Memos, dated 04/09/2025 and 13/11/2025, and the assessee had filed a rectified Form-36 on 22/10/2025, which thereafter was wrongly taken by the Registry as a fresh appeal and marked as ITA No. 1708/Hyd/2025, ie., the present appeal before us.

4. The Ld. AR submitted that as the assessee had filed the original appeal, i.e., ITA No. 1268/Hyd/2025 on 01/08/2025, ie., within the prescribed period, therefore, the present appeal, i.e., ITA No.1708/Hyd/2025 arising from the same cause of action had inadvertently been registered as a fresh appeal.

5. The Ld. AR submitted that as the present appeal, i.e., ITA No. 1708/Hyd/2025 is a duplication of the original appeal, i.e., ITA No.1268/Hyd/2025, which is pending disposal, therefore, the same be dismissed as withdrawn.

6. Per contra, Shri S. Arun Kumar, the Learned Senior Departmental Representative (for short, "Ld. Sr. DR") did not raise any objection to the seeking of withdrawal of the present appeal.

7. We have given thoughtful consideration and are of a view that as the present appeal, i.e., ITA No. 1708/Hyd/2025 had inadvertently been filed and registered as a fresh appeal, which, thus, has resulted to a duplication of the original appeal, i.e., ITA No. 1268/Hyd/2025, which is pending disposal before us, therefore, the said present appeal, i.e., ITA No.1708/Hyd/2025 is dismissed as infructuous.

8. Resultantly, the present appeal in ITA No.1708/Hyd/2025 is dismissed as infructuous.

Order pronounced in the open court on 16th December, 2025.

Sd/- (मधुसूदन सावडिया) (MADHUSUDAN SAWDIA) लेखासदस्य/ACCOUNTANT MEMBER	Sd/- (रवीश सूद) (RAVISH SOOD) न्यायिकसदस्य/JUDICIAL MEMBER
---	---

Hyderabad, dated: 16.12.2025.

OKK/sps

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to:-

1.	निर्धारिती/The Assessee	:	Satya Sayee Babu Divi, 506, Bougain Villa Apts, Ameerpet, Hyderabad, Telangana-500016.
-----------	-------------------------	---	--

2.	राजस्व/ Revenue	The	:	ACIT, Central Circle-2(1), Aayakar Bhavan, Basheerbagh, Hyderabad.
3.	The Principal Commissioner of Income Tax, Central Circle, Hyderabad.			
4.	विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण /DR,ITAT, Hyderabad.			
5.	The Commissioner of Income Tax			
6.	गार्डफ़ाईल / Guard file			

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Hyderabad.