

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
“SMC” RAJKOT BENCH, RAJKOT  
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER**

**आयकर अपील सं. /ITA No.776/RJT/2025**

**(Assessment Year: 2017-18)**

**(Hybrid Hearing)**

Haridas Mulji Rughani, Sutarwada Main Road, Near Raghuvanshi Masala Bhandar, Porbandar-360575, Gujarat.	<b>Vs.</b>	The ITO, Assessment Unit, Income Tax Department, DCIT/ACIT-2(1), Rajkot Ahmedabad
स्थायी लेखासं. / जी आइ आर सं. / PAN/GIR No. AFJPT6621C		
<b>(अपीलार्थी/Appellant)</b>		<b>(प्रत्यर्थी/Respondent)</b>

निर्धारित की ओरसे/Assessee by : Written Submission/letter from assessee

राजस्व की ओरसे/Revenue by : Shri Abhimanyu Singh Yadav, Sr. DR

**सुनवाई की तारीख/ Date of Hearing : 05/12/2025**

**घोषणा की तारीख/Date of Pronouncement: 12/01/2026**

**आदेश/ORDER**

The present appeal has been filed by the Assessee, against the order passed by the Learned Commissioner of Income Tax (Appeal), National Faceless Appeal, Centre (NFAC), Delhi [hereinafter referred to as “CIT(A)”] dated 16.08.2024 arising in the matter of assessment order passed u/s. 147 of the Income Tax Act, 1961 (here-in-after referred to as “the Act”) relevant to the Assessment Year 2017-18.

2. I have heard ld. D.R. for the Revenue. The ld. D.R. for the Revenue submitted that assessee’s appeal in ITA No. 686/Rjt/2024, vide order dated 28<sup>th</sup> October, 2025 has been adjudicated by this Tribunal. However, the assessee, has wrongly filed the appeal, again, in ITA No.776/RJT/2025, for

the assessment year, which needs to be dismissed. The assessee has submitted a prayer before me to withdraw this appeal. Since, the Division Bench has already adjudicated the assessee's appeal in ITA 686/Rjt/2024, vide order dated 28<sup>th</sup> October, 2025, therefore this appeal filed by the assessee is just duplication and assessee has also submitted the request letter to withdraw this appeal. Therefore, I dismiss the appeal of the assessee, as withdrawn.

3. In the result, the appeal filed by the assessee is dismissed, as withdrawn.

Order pronounced in the open court on 12-01-2026

**Sd/-**  
**(Dr. A. L. SAINI)**  
**ACCOUNTANT MEMBER**

Rajkot

Dated: 12/01/2026

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Rajkot
6. Guard file.

**(True Copy)**

By order/आदेश से,

Assistant Registrar  
ITAT, Rajkot