

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : BANGALORE**

**BEFORE SHRI PRASHANT MAHARISHI, VICE – PRESIDENT
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA No. 2257/Bang/2025
Assessment Year : 2016-17

M/s. Nam Estates Pvt. Ltd. (Presently known as Embassy Developments Ltd.), 1 st Floor, Embassy Point, 150, Infantry Road, Bengaluru – 560 001. PAN: AAACN6881H	Vs.	The Assistant Commissioner of Income Tax, Circle – 5(1)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Joseph, Advocate
Revenue by	:	Shri Subramanian .S, JCIT-DR

Date of Hearing	:	03-02-2026
Date of Pronouncement	:	03-02-2026

ORDER

PER SOUNDARARAJAN K., JUDICIAL MEMBER

This is an appeal filed by the assessee challenging the order of the Ld.CIT(A)-11, Bengaluru dated 31/07/2025 in respect of the A.Y. 2016-17.

2. At the time of hearing, we were informed that another appeal in respect of the very same Assessment Year and also against very same CIT(A) order which was filed through e-filing was also registered as ITA No. 2135/Bang/2025 and is fixed for hearing on 03/02/2026. The Ld.AR

sought for time in respect of the appeal in ITA No. 2135/Bang/2025 and prayed to dismiss the appeal filed physically.

3. The present appeal filed physically relates to the same AY and also against the very same CIT(A) order which was numbered as ITA No. 2257/Bang/2025.

4. We have verified the said facts with the Registry and we were informed that the Registry had numbered the appeals filed through online as well as physically. Since the appeal in ITA No. 2135/Bang/2025 was adjourned and fixed for hearing on 26/02/2026, we are not adjudicating the present appeal and dismiss the same as infructuous.

5. In the result, the appeal filed by the assessee is dismissed as infructuous.

Order pronounced in the open court on 03rd February, 2026.

Sd/-
(PRASHANT MAHARISHI)
Vice – President

Sd/-
(SOUNDARARAJAN K.)
Judicial Member

Bangalore,
Dated, the 03rd February, 2026.
/MS /

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|---------------|------------------------|
| 1. Appellant | 2. Respondent |
| 3. CIT | 4. DR, ITAT, Bangalore |
| 5. Guard file | 6. CIT(A) |

By order

Assistant Registrar,
ITAT, Bangalore