

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2843/Chny/2025
निर्धारण वर्ष/Assessment Year: 2020-21

M/s.DD-155 Athoor P.U. Public-Servents Co-op. Thrift & Credit Society Ltd., 8-1-19, Market Road, Sithiyankottai, Aathoor Tk, Dindigul-624 708. [PAN: AACAD 2029 F] (अपीलार्थी/Appellant)	v.	The ITO, Ward-1, Dindigul. (प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	None
प्रत्यर्थी की ओर से /Respondent by	:	Ms.R. Anitha, Addl.CIT
सुनवाईकीतारीख/Date of Hearing	:	29.01.2026
घोषणाकीतारीख /Date of Pronouncement	:	11.02.2026

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)/NFAC, (hereinafter referred to as "the Ld.CIT(A)"), Delhi, dated 06.08.2025 for the Assessment Year (hereinafter referred to as "AY") 2020-21.



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2. None appeared for the assessee despite notices. The Ld.DR at the outset brought to our notice that the assessee-Society had preferred an appeal against the very same impugned order of the Ld.CIT(A)/NFAC dated 06.08.2025 for AY 2020-21 assailing the penalty levied u/s.270A of the Income Tax Act, 1961 (hereinafter referred to as "the Act") which has been allowed by the Tribunal in appeal ITA No.2801/Chny/2025 for AY 2020-21 order dated 20.01.2026. Thus, according to the Ld.DR, this is a duplicate appeal preferred by the assessee which needs to be dismissed.

3. Having gone through the appeal preferred by the assessee, we note that by preferring this captioned appeal, the assessee has assailed the impugned action of Ld CIT(A), confirming the penalty levied by AO u/s.270A of the Act. However, it has been brought to our notice that the assessee had earlier filed appeal numbered as ITA No.2801/Chny/2025 before this Tribunal, assailing the very same impugned action of Ld CIT(A) dated 06.08.2025 and the Tribunal is noted to have allowed the appeal of the assessee vide order dated 20.01.2026. Therefore, the Ld.DR has rightly pointed out that the ibid appeal is a duplicate appeal and therefore, doesn't survive.



ITA No.2843/Chny/2025 (AY 2020-21)
M/s.DD-155 Athoor P.U. Public Servents –
Co-op. Thrift & Credit Society Ltd.,

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4. In the result, appeal filed by the assessee is dismissed being duplicate appeal which has been earlier allowed (supra).

Order pronounced on the 11th day of February, 2026, in Chennai.

Sd/-
(एस. आर. रघुनाथा)
(S.R.RAGHUNATHA)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 11th February, 2026.
TLN

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