

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA (DB) BENCH, AGRA**

**BEFORE: SHRI M BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 409/Agr/2018
Assessment Year: 2012-13**

DCIT, Agra	Vs.	M/s Chitavalsah Jute Mills Ltd, B-623, Kamla Nagar, Agra
PAN : AACCC6834D		
(Appellant)		(Respondent)

Assessee by	Shri S.K. Chaturvedi, CA.
Department by	Shri Sukesh Kumar Jain, CIT (DR)

Date of hearing	22.01.2026
Date of pronouncement	17.04.2026

ORDER

PER: SUNIL KUMAR SINGH, JM.

The appellant revenue has preferred this second appeal against the impugned order dated 23.03.2018 passed in Appeal No 162/CIT(A)-I/Agra/ACIT-C-2(1)(1)/Agra/2016-17 by Id CIT(A), Agra, for A.Y. 2012-13, wherein Id CIT(A) has partly allowed assessee's first appeal.

2. At the very outset, it has been brought to our notice in writing by Id representative for the respondent assessee that the revenue department has already filed the CO 64/Agr/2018 against the appeal bearing No 412/Agr/2018, which was disposed of on 15.11.2019, hence this is the duplicate appeal of the earlier one. Since this appeal, being duplication of

earlier culminated appellate proceedings for the A.Y. 2012-13, hence stands dismissed as infructuous.

Order pronounced on - 17.04.2026

**Sd/-
(M BALAGANESH)
ACCOUNTANT MEMBER**

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 17.04.2026

*Aamir Siddiqui, PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra