

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'B' BENCH, CHENNAI
श्री महावीर सिंह, उपाध्यक्ष एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE-PRESIDENT
AND SHRI G.MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.Nos.633 to 637/Chny/2022
(निर्धारण वर्ष / Assessment Years: 2010-11 to 2014-15)

The Assistant Commissioner of Income Tax, Non-Corporate Circle-8 507, 5 th floor, Annexe Building, Chennai-600 034.	Vs	M/s. Cholamandalam Financial Holdings Ltd., [Formerly known as TI Financial Holdings Ltd.] Dare House, 234, NSC Bose Road, Chennai-600 001. PAN: AAAC 1249H
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by	:	Mr. Guru Bashyam, CIT DR
प्रत्यर्थी की ओर से/Respondent by	:	Mr. Vikram Vijayaraghavan, Advocate

सुनवाई की तारीख /Date of hearing	:	13.09.2022
घोषणा की तारीख /Date of Pronouncement	:	13.09.2022

आदेश / ORDER

PER G. MANJUNATHA, AM:

These five appeals filed by the Revenue are directed against common order passed by the learned Commissioner of Income Tax (Appeals)-9, Chennai, dated 28.06.2019 and relevant to assessment years 2010-11 to 2014-15.

2. At the time of hearing, learned CIT DR present for the Revenue submitted that these appeals filed by the Revenue are duplicate and thus, not maintainable, because Registry of the Tribunal has inadvertently re-numbered the appeals, when

the Revenue has filed revised Form 36 along with grounds of appeal. However, the appeals filed by the Revenue for very same assessment years have already been disposed off by the Tribunal vide its order dated 24.06.2022 and thus, these appeals become infructuous and not maintainable.

3. Therefore, considering arguments of the learned CIT DR, we dismiss these appeals filed by the Revenue as duplicate and not maintainable.

4. In the result, appeals filed by the Revenue are dismissed as duplicate and not maintainable.

Order pronounced in the open court on 13th September, 2022

Sd/-
(महावीर सिंह)
(Mahavir Singh)
उपाध्यक्ष/ Vice-President
चेन्नई/Chennai,

Sd/-
(जी. मंजुनाथ)
(G. Manjunatha)
लेखा सदस्य / Accountant Member

दिनांक/Dated 13th September, 2022
DS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. Appellant
2. Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.as