

**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH, 'A' PUNE – VIRTUAL COURT**

**BEFORE SHRI S.S.VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

आयकर अपील सं. / ITA No.1378/PUN/2016
निर्धारण वर्ष / Assessment Year : 2015-16

Bhausahab Birajdar Nagari Sahakari Bank Ltd., Main Road, Omerga, Osmanabad- 413606. PAN : AAAAB2194H	Vs.	DIT (I & CI), Pune.
Appellant		Respondent

Assessee by	Shri Nayan B. Jakotiya
Revenue by	Shri M. G. Jasnani
Date of hearing	10-02-2022
Date of pronouncement	03-03-2022

आदेश / ORDER

PER DR. DIPAK P. RIPOTE, AM :

This is an appeal filed by the assessee against the order u/s 271FA of the Income Tax Act, 1961 ('the Act') passed by the Director of Income Tax (Intelligence & Criminal Investigation), Pune on 14.03.2016 for Financial Year 2014-15.

2. The appellant was required to furnish AIR i.e. Annual Information Return for financial year 2014-15 by 31.08.2015. However, it was observed by the Department that the appellant had not filed the same. Therefore, the Department issued a notice u/s 285BA(5) of the Act dated 08.09.2015. Subsequently, a show-cause notice was issued u/s 271FA r.w.s. 274 of the Act dated 15.10.2015. Then one more notice was issued on 15.12.2015. However, the appellant failed to file any reply to the Department.

3. We heard both the sides and perused the relevant material. Section 253 of the Act contains list of the orders appealable before the Tribunal. Section 253(1) of the Act does not contain an order passed u/s 271FA of the Act. This fact was brought to the notice of the ld. AR and ld. AR was asked to explain this appeal shall not be dismissed, as not

maintainable. The ld. AR after going through section 253(1) accepted that there is no mention of order passed u/s 271FA of the Act.

4. On the other hand, ld. DR relied on the order of this Tribunal in the case of Nanded District Central Co-op. Bank Ltd. vs. DIT (Intelligence and Criminal Investigation) in ITA No.1617/PUN/2018 for A.Y. 2017-18 order dated 13.01.2022 and in the case of Jt. Sub-Registrar Haveli, No.13 vs. DIT (CIB) in ITA No.1082/PUN/2010 for A.Y. 2009-10 order dated 30.11.2011.

5. It has been brought to our notice that this very issue came for consideration before the Hon'ble Rajasthan High Court in the case of Sub-Registrar, Suratgarh, District Sri Ganganagar vs. DIT (CIB), 258 CTR 446 (Raj.), as not maintainable. Similar view has been taken by ITAT Pune- A Bench in the case of Nanded District Central Co-op. Bank Ltd. (supra).

6. Respectfully following the judgments of the Hon'ble Rajasthan High Court (supra) and the ITAT, Pune- A Bench (supra), we dismiss the appeal of the assessee, as not maintainable. The assessee is at liberty to file appeal before the appropriate authority in accordance with law, if so advised.

7. In the result, the appeal of the assessee stands dismissed.

Order pronounced in the Open Court on 03rd March, 2022.

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

पुणे Pune; दिनांक Dated : 03rd March, 2022
Sujeet

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The DIT (I & CI), Pune;
4. DR, ITAT, 'A' Bench, Pune;
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune