



॥ आयकर अपीलीय न्यायाधिकरण, पुणे "ए" न्यायपीठ, पुणे में ॥



**IN THE INCOME TAX APPELLATE TRIBUNAL, PUNE "A" BENCH, PUNE  
BEFORE HON'BLE SHRI S.S.VISWANETHRA RAVI, JUDICIAL MEMBER**

**AND**

**SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER**

**आयकर अपील सं. / ITA No.725/PUN/2023**

Nutan Shikshan Prasarak

Mandal Ghodgaon,

Ghodgaon Tal Chopda,

Dist Jalgaon – 425107.

PAN: AACTN 1905 F

.....अपीलार्थी / *Appellant*

**बनाम / V/s**

The Commissioner of Income Tax

(Exemption), Pune

..... प्रत्यर्थी / *Respondent*

**द्वारा / Appearances**

Assessee by : Smt Deepa Khare

Revenue by : Shri Keyur Patel

सुनवाई की तारीख / Date of conclusive Hearing : 22/08/2023

घोषणा की तारीख / Date of Pronouncement : 01/09/2023

**आदेश / ORDER**

**PER G. D. PADMAHSHALI;**

This appeal is directed against the order of Commissioner of Income Tax (Exemption), Pune [‘CIT(E)’ in short] passed u/s 12AB of the Income-tax Act, 1961 [‘the Act’ in short] vide DIN & order No. ITBA/EXM/F/EXM45/2022-23/105152969(1) dt. 28/03/2023. [‘Impugned Order’ in short]

2. Ld. AR Ms Khare candidly submitted that, first appeal of the assessee instituted against impugned order was disposed of by the Co-ordinate bench in ITA 645/PUN/2023 dt. 10/07/2023. Inadvertently, second appeal against



same impugned order got instituted, for the reason the assessee tenders a written application dt. 21/08/2023 thereby seeks to withdraw the present appeal. The Ld. DR solidifying the fact prayed for dismissal of appeal as not maintainable rather allowing for withdrawal.

3. Parties heard and case records perused.

4. *Albeit* inadvertently but admittedly twin appeals against the impugned order were instituted by the assessee, and as such subject matter of appeal is already adjudicated vide ITA 645/PUN/2023, thus the grievance between the parties has been settled. In this facts and circumstance, even without the application for withdrawal, in our considered view the present appeal is forbidden by law and proscribed for adjudication, therefore we deem it fit to dismiss as not-maintainable, ergo we order accordingly.

5. In result, the appeal is **DISMISSED as not MAINTAINABLE**.

In terms of rule 34 of ITAT Rules, the order pronounced in the open court on this Friday, 01<sup>st</sup> day of September, 2023.

-S/d-

**S. S.VISWANETHRA RAVI**  
**JUDICIAL MEMBER**

-S/d-

**G. D. PADMAHSHALI**  
**ACCOUNTANT MEMBER**

पुणे / PUNE ; दिनांक / Dated : 01st day of September, 2023.

आदेशकी प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1.अपीलार्थी / The Appellant.

2. प्रत्यर्थी / The Respondent.

3. The Pr.CIT(Exemption),Pune

4. The CIT Concerned, Pune

5. DR, ITAT, Pune Bench 'A', Pune

6.गार्डफाइल / Guard File.

आदेशानुसार / By Order

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलौय न्यायाधिकरण, पुणे / ITAT, Pune.