

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH : NAGPUR

[THROUGH VIRTUAL HEARING AT
INCOME TAX APPELLATE TRIBUNAL : PUNE BENCHES : PUNE]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
DR. DIPAK RIPOTE, ACCOUNTANT MEMBER

I.T.A.No.114/NAG./2020
Assessment Year 2011-2012

The Income Tax Officer, Ward-1(3), Room No.,505, 5 th Floor, Dr. Babasaheb Ambedkar Bhawan, MECL Bldg., Seminary Hills, Nagpur – 440 006 Maharashtra.	vs.	M/s. Macro Leafin Pvt. Ltd., 4 th Floor, Ashirward Complex, Ramdaspath, Opp. Kalpana Building, Nagpur – 440 010 PAN AACCM0345F
(Appellant)		(Respondent)

For Revenue :	Shri Kailash Kanojiya, Sr. DR.
For Assessee :	-None-

Date of Hearing :	20.09.2023
Date of Pronouncement :	12.10.2023

ORDER

PER SATBEER SINGH GODARA, J.M. :

This Revenue's appeal arises against the CIT(A)-20, Kolkata-20, Kolkata's Din & Order No.ITBA/APL/S/250/2020-21/1027845368(1), dated 28.08.2020, involving proceedings u/s.144 of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at assessee's behest. It is accordingly proceeded ex-parte.

2. It emerges during the course of hearing with the able assistance coming from the Revenue side that it was the DCIT, C.C.-VII, Kolkata who was framed his impugned assessment dated 31.03.2014 against which the CIT(A), Kolkata-20 has passed the lower appellate order which is sought to be challenged at the Revenue's behest before us. This is thus an instance wherein this tribunal's Nagpur Bench has got no jurisdiction to entertain the Revenue's instant appeal for want of territorial jurisdiction as per clause-4 in the Standing Order issued under Income Tax (Appellate Tribunal) Rules, 1963, applicable w.e.f. 01.10.1997. Faced with this situation, we reject the Revenue's instant appeal as "returned" in very terms with liberty to be instituted afresh before appropriate bench(es) of the tribunal. Ordered accordingly.

3. This Revenue's appeal is "rejected as returned" in above terms.

Order pronounced in the open Court on 12.10.2023.

Sd/-
[DR. DIPAK P. RIPOTE]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 12th October, 2023

VBP/-
Copy to

1.	The applicant
2.	The respondent
3.	The CIT(A)-20, Aayakar Bhavan, 110 Shantipally, E.M. Bypass, Kolkata, West Bengal. PIN - 700 107
4.	The Pr. CIT, Kolkata concerned.
5.	D.R. ITAT, Nagpur Bench, Nagpur.
6.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches, Pune.