

**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH : BANGALORE**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
MS. MADHUMITA ROY, JUDICIAL MEMBER**

ITA Nos. 509, 510 & 604/Bang/2023
Assessment Years : 2017-18, 2018-19 & 2021-22

The Assistant Commissioner of Income Tax (Exemptions), Circle – 1, Bengaluru.	Vs.	M/s. CMR Jnanadhara Trust, CA No. 2, 3 rd C Cross, 6 th 'A' Main, 2 nd Block, HRBR Layout, Bengaluru – 560 043. PAN: AAATC0512H
APPELLANT		RESPONDENT

Assessee by	:	Shri Narendra Kumar Jain, CA
Revenue by	:	Shri Jeetendra Kumar, CIT- DR

Date of Hearing	:	13-12-2023
Date of Pronouncement	:	21-12-2023

ORDER

PER MADHUMITA ROY, JUDICIAL MEMBER

It is found that the appeals filed by the revenue are not signed by the ACIT(Exemptions), Circle – 1, Bangalore rather filed by CIT(Exemptions), Bangalore. In fact no signature is found in the form no. 36 filed before us by the revenue. In that view of the matter, the appeals are found to be defective. The same is therefore dismissed as defective.

2. However, for the ends of justice, we grant liberty to the revenue to file appeals before us within 60 days from the date of passing of this order.

In the result, all the three appeals filed by the revenue stands dismissed.

Order pronounced in the open court on 21st December, 2023.

Sd/-
(CHANDRA POOJARI)
Accountant Member

Sd/-
(MADHUMITA ROY)
Judicial Member

Bangalore,
Dated, the 21st December, 2023.
/MS /

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| 1. Appellant | 2. Respondent |
| 3. CIT | 4. DR, ITAT, Bangalore |
| 5. Guard file | |

By order

Assistant Registrar,
ITAT, Bangalore