

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "B" BENCH : PUNE : [VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND

SHRI AMARJIT SINGH, , ACCOUNTANT MEMBER

I.T.A.Nos.823 & 824/PUN./2023 [E-APPEAL]
U/sec.12AA of the Income Tax Act, 1961

Shri Rani Sati Sewa Samiti, Gondia, Shakti Dham, Ganeshnagar, Gondia – 441 601 Maharashtra. PAN AACTS3294G	vs.	The Commissioner of Income Tax (Exemptions), Room No.322, 3 rd Floor, Income Tax Office, PMT Bldgs., Shankar Seth Road, Pune – 411 037 Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Ajay Kumar Kesari

Date of Hearing :	06.02.2024
Date of Pronouncement :	29.02.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

These assessee's twin appeals I.T.A.No.823 & 824/PUN./2023, arise against the order of the Commissioner of Income Tax (Exemptions), Pune's as many Din & notice nos. ITBA/EXM/F/EXM45/2022-23/1051627899(1) and 1051621740(1), dated 30.03.2023 and 29.03.2023, refusing sec.12AA and 80G registrations, respectively.

Cases called twice. None appears at assessee's behest. It is accordingly proceeded ex-parte. We have heard the learned CIT-DR's vehement submissions during the course of hearing.

2. It emerges at the very outset that the assessee herein is based at Gondia, Maharashtra. And that it is assessed at Nagpur by the learned ITO, Ward-1 (Exemption), Nagpur as per the information gathered in the case files. This is indeed coupled with the fact that the assessee is aggrieved against the learned CIT(E) orders refusing sec.12AA and 80G registrations which have been passed at Pune. This being the clinching factual position, we are of the view that this tribunal's Pune benches at Pune have no jurisdiction to entertain both these appeals going by the Standing Order no.1/1987 dated 17.07.1987 notifying the territorial jurisdiction of various benches in tribunal. As per the foregoing notification, the tribunal's Nagpur Bench, Nagpur only is vested with the territorial jurisdiction to entertain the assessee's instant appeals. We accordingly reject these assessee's twin appeals "as returned" with liberty to be instituted afresh as per law in very terms.

All other pleadings on merits stand render academic.

3. These assessee's twin appeals I.T.A.Nos.823 & 824/PUN./2023 are rejected "as returned" in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 29.02.2024.

Sd/-
[AMARJIT SINGH]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 29th February, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The ITO, Ward-1, Exemptions, Nagpur
3.	The JCIT Exemptions Pune concerned
4.	D.R. ITAT, "B" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,
Pune.