

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE 'B' BENCHES :: PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER &  
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER  
(Through virtual hearing)

ITA No.897/PUN/2023  
(A.Y. 2013-14)

Sudarshan Anand Sheregar, D-1104, Yashwant Empire, Near D-mart, Off Railway Lines, Vasai Virar, Link Road, Vasai East, Maharashtra.  PAN: AZDPS 1479 H	vs	DCIT, Central Circle-1, Thane.
Appellant		Respondent

Assessee by	:	Shri Dnyanesh Patade, AR
Revenue by	:	Shri Sourabh Nayak, Addl.CIT
Date of hearing	:	06/03/2024
Date of pronouncement	:	07/03/2024

ORDER

Per PARTHA SARATHI CHAUDHURY, JM:

This appeal preferred by the assessee emanates from the order of Commissioner of Income Tax [Appeals]-11, Pune (for short, 'CIT(A)'), dated 28.04.2023 for A.Y.2016-17 as per the grounds of appeal on record.

2. At the outset, learned counsel for the assessee submitted that they have given a petition before this Bench requesting to transfer of the case to the Mumbai Benches of the Tribunal, as the correct jurisdiction for filing this appeal is Mumbai.

3. We observe from the assessment order that it is passed by the

DCIT, Central Circle-1, Thane and as per Income Tax (Appellate Tribunal) Rules, 1963, Thane is not within the jurisdiction of the Pune Benches of ITAT, therefore we dismiss this appeal for want of jurisdiction.

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

Order pronounced in open Court on 07<sup>th</sup> March, 2024.

Sd/-  
(INTURI RAMA RAO)  
ACCOUNTANT MEMBER

Sd/-  
(PARTHA SARATHI CHAUDHURY)  
JUDICIAL MEMBER

Dated : 07<sup>th</sup> March, 2024

vr/-

Copy to :

1. The Appellant.
2. The Respondent.
3. The Pr. CIT concerned.
4. The DR, ITAT, "B" Bench Pune.
5. Guard File.

By Order

// TRUE COPY //

Senior Private Secretary  
ITAT, Pune.