

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI GD PADMAHSHALI, , ACCOUNTANT MEMBER

I.T.A.No.833/PUN./2023 [E-APPEAL]
U/sec.12AA of the Income Tax Act, 1961

Shri Saraswati Education Society, Keshav Nagar, Akola – 440 001 Maharashtra. PAN AAFAS3857B	vs.	The Commissioner of Income Tax (Exemptions), 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 :	14.03.2024
Date of Pronouncement :	15.04.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal I.T.A.No.833/PUN./2023, arise against the order of the Commissioner of Income Tax (Exemptions), Pune's Din & notice no. ITBA/EXM/F/EXM45/2022-23/1051717858(1) dated 30.03.2023, 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 Akola, Maharashtra. And that it is assessed at Nagpur by the learned ITO, Ward-3, Akola 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 the instant appeal 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 appeal. We accordingly reject the assessee's appeal "as returned" with liberty to be instituted afresh as per law in very terms.

All other pleadings on merits stand render academic.

3. This assessee's appeal I.T.A.No.833/PUN./2023 is rejected "as returned" in above terms.

Order pronounced in the open Court on 15.04.2024.

Sd/-
[GD PADMAHSHALI]
ACCOUNTANT MEMBER
Pune, Dated 15th April, 2024
VBP/-
Copy to

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

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.