

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE "A" BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

I.T.A.No.831/PUN./2023 [E-APPEAL]

[U/secs.12AB & 80G(5) of the Income Tax Act, 1961]

Hasamseth Pablik Laybrari and Cheritebal Trust, Subhash Chowk, AKOLA – 444 001 Maharashtra. PAN AABTH4733N	vs.	The Commissioner of Income Tax (Exemption), Income Tax Office, PMT Bldg., Shankar Seth Road, Pune-444001. Maharashtra.
(Applicant/Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Keyur Patel

Date of Hearing :	07.05.2024
Date of Pronouncement :	08.05.2024

**ORDER**

**PER SATBEER SINGH GODARA, J.M. :**

This assessee's appeal, arises against the CIT-(Exemptions), Pune, Pune's Din and Notice No.ITBA/EXM/F/EXM45/2022-23/1051712204(1), dated 30.03.2023, in proceedings u/s.12AA 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. Learned CIT-DR submits at the outset that this tribunal's Nagpur bench's common order dated 20.03.2024 in assessee's twin appeals ITA.Nos.226 & 229/NAG./2023

decided on 20.03.2024; has already restored the corresponding issue(s) of sec.12AB and 80G(5) registrations; respectively back to the CIT(E) for his afresh appropriate adjudication. He further placed on record a copy of the said order before us. This being the clinching factual position; we hardly see any justification in proceeding with the assessee's instant "duplicate" appeal. Rejected accordingly.

3. This assessee's appeal is dismissed in above terms.

Order pronounced in the open Court on 08.05.2024.

Sd/-  
[INTURI RAMA RAO]  
ACCOUNTANT MEMBER

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 08<sup>th</sup> May, 2024

VBP/-

Copy to

1.	The applicant
2.	The respondent
3.	The Pr. CIT, Pune concerned
4.	D.R. ITAT, "A" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,  
Pune.