

**आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE**

**BEFORE SHRI RAMA KANTA PANDA, VICE PRESIDENT**  
**AND**  
**MS. ASTHA CHANDRA, JUDICIAL MEMBER**

**आयकर अपील सं. / ITA Nos.821 & 822/PUN/2023**

Shri Mahavir Marwadi School Society, Near Ambedkar Chowk, Gondia-441601  PAN : AALTS5382C	<b>Vs.</b>	CIT Exemptions, Pune
<b>अपीलार्थी / Appellant</b>		<b>प्रत्यर्थी / Respondent</b>

Assessee by :	Shri Shubham Sushil Agrawal
Department by :	Shri Keyur Patel
Date of hearing :	15-07-2024
Date of Pronouncement :	18-07-2024

**आदेश / ORDER**

**PER ASTHA CHANDRA, JM :**

Two appeals filed by the assessee are directed against the common order dated 31.03.2023 of the Ld. Commissioner of Income Tax (Exemption), Pune [**"CIT(E)"**] whereby the Ld. CIT(E) rejected the application of the assessee for grant of approval u/s 12A and 80G of the Income Tax Act, 1961 (**the "Act"**).

2. At the very outset of the hearing, the Ld. AR brought to the notice of the Bench that the assessee had filed a letter dated 02.02.2024 requesting for transfer of the captioned appeals from Pune Bench to Nagpur Bench of the Tribunal. The Ld. DR has obtained comments from the office of the Ld. CIT(E) in respect of the said transfer application pertaining to the above two appeals of the assessee, a copy of which was submitted before us.

3. We have considered the submission of the Ld. Representative of the parties. The facts on record reveal that the assessee is based at Gondia, Maharashtra. The assessee is assessed at Nagpur by the Ld. Income Tax Officer, Ward-1 (Exemption), Nagpur. In the appeals at hand the assessee is aggrieved by the orders of the Ld. CIT(E) refusing registration of the assessee trust u/s 12A and 80G of the Act. We have perused the

comments of the Ld. ITO(E)(HQ), Pune filed by the Ld. DR which are reproduced below for ready reference :

*“2. In respect of the observation made at Para 3 of the above referred letter dated 06.05.2024 that the PAN jurisdiction of the aforesaid assessee lies with ITO(E) Ward-I, Nagpur, however, the orders dated 31.03.2023 pertaining to 12AA & 80G respectively, had been passed by the CIT(Exemptions), Pune in the assessee's case, I am directed to intimate that as per the provisions of Section 12A of the Act, the Competent Authority to pass orders pertaining to registration/approval u/s 12A/80G of the Act is the jurisdictional Pr. Commissioner of Income Tax (Exemptions) / Commissioner of Income Tax(Exemptions). The Commissioner of Income Tax(Exemptions), Pune has jurisdiction over exemptions cases falling under sections 10 to 13 of the I.T. Act, 1961 pertaining to whole of Maharashtra except for Mumbai Charge. In view of the same, though the Assessing Officer of the assessee, Shri Mahavir Marwadi School Society, bearing PAN : AALTS5382C is ITO(E), Ward-1,Nagpur but since the said PAN lies within the jurisdiction of CIT(E), Pune for the purpose of registration/approval u/s 12A/80G of the Act, therefore, the orders u/s 12A/80G of the Act in the aforesaid assessee's case have been passed by the Ld. CIT(E), Pune being the Competent Authority to do so as per the statute of the land. Since the Hon'ble ITAT has its Bench at both, Pune as well as Nagpur, therefore, such appeals against orders passed by the CIT(E), Pune u/s 12A/80G of the Act can be adjudicated by both the Pune and Nagpur Benches of the Hon'ble ITAT.*

*3. Further, in respect of the appeal filed by the assessee before the ITAT Pune Bench and its request to transfer its appeal from the Pune Bench of ITAT to the Nagpur Bench of ITAT, it is submitted that it is observed that the most of the assessee's residing within the jurisdiction of Exemptions Range Nagpur for assessment purposes generally file their appeals pertaining to 12A/80G matters before the Nagpur Bench of ITAT, however, in few cases it is also noted that the assessee's having their jurisdiction at Exemptions Range Nagpur for assessment purposes have filed their appeals relating to 12A/80G matters before the Pune Bench of ITAT, since the orders u/s 12A/80G have been passed by the CIT(E), Pune and their such appeals have been adjudicated by the ITAT Pune.”*

4. In view of the above factual matrix of the case, we are of the view that the Pune Bench of the Tribunal has no jurisdiction to entertain both the appeals presently under consideration in the light of the standing order No. 1/1987 dated 17.07.1987 notifying the territorial jurisdiction of various benches in the Tribunal. As per the said standing order only the Nagpur Bench of the Tribunal is vested with the territorial jurisdiction to entertain the assessee's instant appeals. Our view is further supported by the decision of the Hon'ble Supreme Court in the case of PCIT Vs. ABC Papers Ltd. (2022) 141 taxmann.com 332 (SC) since the orders under challenge before the Tribunal are passed by the Ld. CIT(E), Pune being the competent authority to pass orders pertaining to registration/approval u/s 12A/80G of the Act, however, the assessee is having its territorial jurisdiction of PAN at Nagpur.

5. For the reasons setout above, we hereby dismiss both the appeals of the assessee "as returned" with the liberty to the assessee to file fresh appeals before the Nagpur Bench of the Tribunal in accordance with law.

6. In the result, both the appeals of the assessee in ITA Nos.821 & 822/PUN/2023 are dismissed subject to our direction above.

**Order pronounced in the open court on 18<sup>th</sup> July, 2024.**

Sd/-  
(Rama Kanta Panda)  
**VICE PRESIDENT**

Sd/-  
(Astha Chandra)  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 18<sup>th</sup> July, 2024.  
रवि

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune