

**IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "A", PUNE**

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT  
AND  
MS ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA No.1281/PUN/2024  
Assessment Year : 2022-23**

Smt. Fensibai Nemichand Shah Religious Charitable Trust Shirdi Rahata, Ahmednagar – 423109	<b>Vs.</b>	CIT(Exemption), Pune
<b>PAN: AAMTS9386B</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by : Smt Deepa Khare  
Department by : Shri Amol Khairnar, CIT-DR  
Date of hearing : 10-12-2024  
Date of pronouncement : 10-12-2024

**ORDER**

**PER ASTHA CHANDRA, JM :**

This appeal filed by the assessee is directed against the order dated 19.01.2024 of the CIT(Exemption), Pune rejecting the registration u/s 12A of the Income Tax Act, 1961.

2. The Ld. Counsel for the assessee at the outset filed a copy of the order of the Tribunal in assessee's own case vide ITA No.1257/PUN/2024, dated 18.10.2024 for assessment year 2022-23 and submitted that the Tribunal has already decided the appeal of the assessee for this very assessment year. The present appeal i.e. ITA No.1281/PUN/2024 is a duplicate appeal inadvertently filed for the same assessee for the same assessment year. Therefore, the present appeal may be permitted to be withdrawn.

3. The Ld. DR fairly conceded that this appeal being duplicate, should be dismissed as withdrawn.

4. After verifying the record, we find that this is a duplicate appeal. Since the appeal of the assessee has already been adjudicated vide ITA No.1257/PUN/2024, order dated 18.10.2024, this appeal is dismissed as withdrawn.

5. In the result, the appeal filed by the assessee is dismissed as “withdrawn”.

Order pronounced in the open Court on 10<sup>th</sup> December, 2024.

**Sd/-**  
(R. K. PANDA)  
VICE PRESIDENT

**Sd/-**  
(ASTHA CHANDRA)  
JUDICIAL MEMBER

पुणे Pune; दिनांक Dated : 10<sup>th</sup> December, 2024  
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. DR, ITAT, 'A' Bench, Pune
4. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे  
/ ITAT, Pune

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	10.12.2024		Sr. PS/PS
2	Draft placed before author	10.12.2024		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			