



IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
AND
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकर अपीलसं./ITA No.78/RJT/2024
Assessment Year: (2012-13)
(Hybrid Hearing)

Shaileshbhai Bhavsangbhai Chavda. 193, Mokhadaka, Paleetana, Bhavnagar-364270	Vs.	ITO Ward-1, Gandhidham.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AIWPC1539L		
(Appellant)		(Respondent)

Appellant by : Withdrawal Application by Assessee
Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR
Date of Hearing : 27/01/2025
Date of Pronouncement : 27/01/2025

आदेश/Order

Per Dr. Arjun Lal Saini, A.M

Captioned appeal filed by assessee pertaining to Assessment Year 2012-13, are directed against order passed by Commissioner of Income Tax (Appeal), Order dated 18/12/2023, which in turn arises out of an order passed by Assessing Officer dated 26/12/2019 u/s 143(3) r.w.s. 147 of The Income Tax Act, 1961.

2. The assessee by way of letter dated 13/12/2024 informs the Bench that the said appeal inadvertently filed before ITAT, Rajkot Bench. However, correct jurisdiction lies with ITAT, Ahmedabad Bench. Assessee filed an appeal before the ITAT Ahmedabad Bench vide ITA-248/AHD/2024, which was disposed on 03/07/2024. The assessee submitted the copy of order dated 03/07/2024 and requested the bench to dismiss the appeal.



3. On the other hand, the Ld. Sr. DR for the revenue does not have any objection, if the assessee's appeal is dismissed.

4. We have heard both the parties and we note that assessee had filed appeal inadvertently before ITAT, Rajkot Bench and we note that the correct jurisdiction lies with ITAT Ahmedabad Bench. Since, ITAT Ahmedabad Bench has already adjudicated the appeal of the assessee in ITA-248/AHD/2024. Therefore the present appeal of the assessee is dismissed.

5. In view of the above, ITA-78/RJT/2024 is dismissed as withdrawn.

Order is pronounced in the open court on 27/01/2025

**Sd/
(DINESH MOHAN SINHA)
JUDICIAL MEMBER**

**Sd/-
(Dr. A.L. SAINI)
ACCOUNTANT MEMBER**

Rajkot

दिनांक/ Date:27/01/2025

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

By order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot