

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**NAGPUR BENCH, NAGPUR**

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER**

**SMC MATTER**

**ITA no.176/Nag./2025**

**(Assessment Year : 2017-18)**

Shri Navdurga Nagari Sahakari  
Pat Sanstha Maryadit  
Near Namdev Math  
Malgujaripura, Wardha 442 001  
PAN - AALAS9505L

..... Appellant

v/s

Income Tax Officer  
Ward-2, Wardha

..... Respondent

Assessee by : Shri Suren Duragkar  
Revenue by : Shri Surjit Kumar Saha

Date of Hearing - 14/05/2025

Date of Order - 27/05/2025

**ORDER**

Aforesaid appeal by the assessee challenging the impugned order dated 20/12/2025, passed by the learned Commissioner of Income Tax (Appeals)-1, Noida, [*"learned CIT(A)"*], for the assessment year 2017-18.

2. On a perusal of the material available on record, it appears that the grievance of the assessee is with reference to the order giving effect to the order dated 14/01/2025, which was passed by the learned CIT(A) under section 250 of the Income Tax Act, 1961 (*"the Act"*) allowing the assessee's appeal. Since the assessee's grievance is with regard to giving effect of the order dated 14/01/2025, the assessee ought to have approached the learned

CIT(A), instead of approaching the Tribunal. The assessee cannot jump the protocol, and hence chosen the wrong path by way of approaching the Tribunal instead of approaching the learned CIT(A), who passed the order dated 14/01/2025, allowing assessee's appeal. Since there is no alternative but to dismiss the present appeal by the assessee, I order accordingly.

3. In the result, assessee's appeal is dismissed in limine.

Order pronounced in the open Court on 27/05/2025

**NAGPUR, DATED: 27/05/2025**

**Sd/-  
V. DURGA RAO  
JUDICIAL MEMBER**

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Nagpur; and
- (5) Guard file.

*Pradeep J. Chowdhury  
Sr. Private Secretary*

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur