

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR "SMC" BENCH : NAGPUR

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

I.T.A.No. 480/NAG/2024
(Assessment Year 2020-2021)

Nyra Trust, Plot No.249-250, Near Shiv Mandir, Nara Road, K.K. Nagar, Jaripatka, Nagpur. PAN : AADTN 1928 R	vs.	ITO (Exemption), Ward-1, Nagpur.
(Appellant)		(Respondent)

For Assessee :	Shri K.P. Dewani, Ld. Adv.
For Revenue :	Shri Surjit Kumar Saha, Ld.Sr.DR

Date of Hearing :	25.06.2025
Date of Pronouncement :	25.06.2025

ORDER

This appeal has been preferred by the assessee against the order dated 05/07/2024 impugned herein passed by the Ld. ADDL/JCIT(A)-1, Vadodara [in short, "Ld.Commissioner"] u/sec. 250 of the Income Tax Act, 1961 (for short, "the Act") for the Assessment Year (for short, "AY") 2023-24.

2. The assessee drew the attention of this Court to the rectification request dated 20/06/2025 for correction (offline), which

is pending for adjudication. The assessee has also demonstrated that in the previous year, the return filed by the assessee was accepted as it is, vide intimation dated 20/02/2023 u/sec. 143(1) of the Act for A.Y. 2022-23. Therefore, the assessee has prayed that the case may be remanded to the file of Jurisdictional Assessing Officer (for short, "JAO") with direction to decide such rectification application.

3. Considering the peculiar facts and circumstances of the case mentioned above, as the assessee has already initiated efficacious remedy, thus, this case is remanded to the file of the JAO with direction for taking appropriate action on the rectification application dated 20/06/2025 filed by the assessee. Thus, the appeal of the assessee is allowed for statistical purposes.

4. In the result, appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on 25.06.2025.

Sd/-
(Narender Kumar Choudhry)
Judicial Member

Vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A), Nagpur concerned.
4.	D.R. ITAT, Nagpur Bench, Nagpur.
5.	Guard File.

//True Copy //

By Order

Sr. Private Secretary,
ITAT, Nagpur Bench.