

**IN THE INCOME TAX APPELLATE TRIBUNAL
Pune Bench "A", Pune**

**Before Shri I.C. Sudhir Judicial Member
and Shri G.S. Pannu Accountant Member**

**ITA No. 487/PN/2010
(Asstt. Year: 2006--07)**

Premium Energy Transmission Ltd. Mumbai Pune Road, Chinchwad, Pune - 411019	...	Appellant
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PAN : Not available

v.

ACIT, Cir. 10, Pune	...	Respondent
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Appellant by : Shri C.U. Chitale
Respondent by : Shri S.K. Ambasta

ORDER

Per I.C. Sudhir, JM

1. At the outset of hearing the Id. D.R. raised a preliminary objection against the very maintainability of the present appeal before the Pune Bench of the Tribunal. The Id. D.R pointed out that the first appellate order in question has been passed by the Id. CIT(A), Delhi, thus Pune Bench has no jurisdiction to entertain the present appeal.

2. The Id. A.R on the other hand mentioned that the assessee has already preferred appeal before the Delhi Bench of the Tribunal against the first appellate order passed by the Ld CIT(A) at Delhi, registered as ITA No. 1517/Del/2010 which has been transferred by the Hon'ble President, ITAT vide his order dated 18.2.2011 for hearing at Pune Bench in pursuance of Rule 04 of the ITAT Rules 1963. A copy whereof has been filed.

3. Considering the above submissions, we are of the view that the present appeal filed on 6.4.2010 has been wrongly filed and registered at Pune Bench as

the transferred appeal ITA No. 1517/Del/2010 is yet to be received by the Registry in Pune Bench. The appeal is thus dismissed as not maintainable.

The order has been pronounced in the open Court on 30th August 2011.

Sd/-
(G.S. PANNU)
ACCOUNTANT MEMBER

Sd/-
(I.C. SUDHIR)
JUDICIAL MEMBER

Pune, dated the 30th August , 2011

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Copy of the order is forwarded to :

1. The Appellant
2. The Respondent
3. The CIT -XVII, Pune
4. The CIT(A)- V, Delhi
5. The D.R. "A" Bench, Pune
6. Guard File

By order

Assistant Registrar
Income Tax Appellate Tribunal
Pune