

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'B' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं

श्री डि.एस. सुन्दर सिंह, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI D.S. SUNDER SINGH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1539/Mds/2016

निर्धारण वर्ष / Assessment Year : 2011-12

The Joint Commissioner of
Income Tax (OSD),
Corporate Circle – 1(2),
Chennai - 600 034.

v. M/s Compass Group (India)
Support Services Pvt. Ltd.,
HM Centre, 1st fl. No.29,
Nungambakkam High Road,
Chennai - 600 034.

(अपीलार्थी/Appellant)

PAN : AADCC 9070 A

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri Supriyo Pal, JCIT

प्रत्यर्थी की ओर से/Respondent by : Ms. Abhinaya Ramanujam, CA

सुनवाई की तारीख/Date of Hearing : 19.10.2016

घोषणा की तारीख/Date of Pronouncement : 19.10.2016

आदेश / O R D E R

PER N.R.S. GANESAN, JUDICIAL MEMBER:

This appeal of the Revenue is directed against the order of the Commissioner of Income Tax (Appeals) -5, Pune, dated 20.01.2016 and pertains to assessment year 2011-12.

2. The original assessment order was passed by the Assessing Officer, namely, Joint Commissioner of Income Tax, Range-7, Pune. On a query from the Bench – how the appeal is maintainable before this Bench of the Tribunal, when the Assessing Officer is at Pune? The Ld. Departmental Representative clarified that the assessment of the assessee after amalgamation, was transferred to Chennai. Therefore, according to the Ld. D.R., in the present case, the Department is assessing the assessee at Chennai, therefore, this Tribunal has the jurisdiction. We are unable to accept this explanation of the Revenue. The jurisdiction of the Bench of the Tribunal is determined on the basis of the location of the Assessing Officer irrespective of the fact where the assessment was maintained by the Income-tax Department. This Tribunal will have jurisdiction in case the office of the Assessing Officer was located within the territorial jurisdiction of this Bench. Admittedly, this Bench of the Tribunal is having territorial jurisdiction over the State of Tamil Nadu and Union Territory of Pondicherry. Since the office of the Assessing Officer, who has passed the order, is admittedly located at Pune, this Tribunal is of the considered opinion that the Pune Bench of this Tribunal alone has jurisdiction. Therefore, the appeal filed by the Revenue before this Bench of the Tribunal is not

maintainable. In view of the above, the appeal of the Revenue is dismissed as not maintainable.

3. However, it is made clear that it is open to the Revenue to file appeal before the Pune Bench of this Tribunal in case they are so advised and request the Hon'ble President of this Tribunal to transfer the appeal to Chennai Bench.

4. With the above observation, this appeal of the Revenue stands dismissed.

Order pronounced in the open court on 19th October, 2016 at Chennai.

sd/-

(डि.एस. सुन्दर सिंह)

(D.S. Sunder Singh)

लेखा सदस्य/Accountant Member

sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 19th October, 2016.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant

2. प्रत्यर्थी/Respondent

3. आयकर आयुक्त (अपील)/CIT(A), Pune-5, Pune

4. Principal CIT, Pune-4, Pune

5. विभागीय प्रतिनिधि/DR

6. गार्ड फाईल/GF.