

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
INDORE BENCH, INDORE**

**BEFORE MS.MADHUMITA ROY, JUDICIAL MEMBER**  
**AND**  
**SHRI B.M. BIYANI, ACCOUNTANT MEMBER**

*(Conducted through Virtual Court)*

**ITA No.52/Ind/2022**  
**Assessment Year: 2019-20**

|   |     |   |
|---|-----|---|
| Shri Sunil Kalia<br>51, Sentossa<br>Neemland Bungalows,<br>Gandhinagar, Ahmedabad,<br>Gujarat<br>(Appellant / Assessee) | Vs. | ACIT, CPC<br>Bangalore<br>(Respondent/ Revenue) |
| <b>PAN: AGVPK 8052 F</b>  |     |   |

|                       |                            |
|-----------------------|----------------------------|
| Assessee by           | Written Submission         |
| Revenue by            | Shri Ashish Porwal, Sr. DR |
| Date of Hearing       | 02.08.2022/24.08.2022      |
| Date of Pronouncement | 31.08.2022                 |

**ORDER**

**PER B.M. BIYANI, A.M.:**

1. This appeal by the assessee is against the order dated 17.01.2022 of Ld. CIT(A), Ahmedabad-12 [**Ld. CIT(A)**] which in turn arises out of the order of rectification dated 16.01.2020 u/s 154 read with the order of assessment dated 11.12.2019 u/s 143(1), both passed by CPC, Bangalore [**Ld. AO**] of the Income-Tax Act, 1961.

2. At the time of hearing, it was observed that both of the orders by Ld. AO, viz. rectification-order u/s 154 as well as the order of assessment u/s

143(1), were passed by CPC, Bangalore, with the following the following address of assessee:

51, Sentossa Neemland Bunglow,  
NR Divine Child International DCIS Circle Zundal,  
Ahmedabad, Gujarat 382421

It is further observed that the order of first appeal dated 17.01.2022 was also passed by Ld. CIT(A), Ahmedabad-12. Therefore, the assessee was based at Ahmedabad, Gujrat and the jurisdictional Assessing Officer was also of Ahmedabad.

3. It is further observed that the territory of Ahmedabad does not fall within the jurisdiction of this Indore Bench of ITAT. In view of this, the Bench raised a query to the Ld. AR appearing on behalf of assessee as to how this appeal can be proceeded with by Indore Bench of ITAT?

4. The Ld. AR has filed a written-reply in which he has submitted that (i) the hearing-notice of first-appeal was received from National Faceless Appeal Centre, Delhi though the appeal-order has been passed by CIT(A), Ahmedabad-12; (ii) the business activity of the assessee is being carried on at Indore; (iii) GST registration is obtained at Indore; and (iv) books of account are also maintained at Indore. Therefore, the appeal is rightly filed to Indore Bench of ITAT, which has jurisdiction to adjudicate.

5. On the other hand, Ld. DR submitted that since the assessment order as well as first appellate-order have been passed by jurisdictional officers of Ahmedabad, Indore Bench of ITAT does not have jurisdiction to adjudicate the appeal. Ld. DR further argued that the contentions raised by Ld. AR do not have merit because the jurisdiction of ITAT does not depend the hearing-notice of first-appeal or the business-place of assessee or the place where GST registration is obtained or books of account are maintained.

6. We have considered submission of both sides. We agree with the submissions of Ld. DR that since the original assessment as well as first

appellate order have been passed by lower authorities of Ahmedabad and Ahmedabad does not fall within the jurisdiction of this Bench, this Indore Bench does not have jurisdiction to adjudicate this appeal. We further agree that the jurisdiction of ITAT is not dependent upon the factors narrated by Ld. AR.

7. In view of this, we are unable to proceed with this appeal. Therefore, the appeal is being dismissed with a liberty given to the assessee to file appeal to the appropriate jurisdictional Bench of ITAT.

**8. In the result, the appeal of the assessee is dismissed.**

Order pronounced as per Rule 34 of I.T.A.T. Rules 1963 on 31.08.2022.

**Sd/-**  
**(MADHUMITA ROY)**  
Judicial Member

**Sd/-**  
**(B.M. BIYANI)**  
Accountant Member

**Indore, 31.08.2022**

**Patel/Sr. PS**

Copies to: (1) *The appellant*  
(2) *The respondent*  
(3) *CIT*  
(4) *CIT(A)*  
(5) *Departmental Representative*  
(6) *Guard File*

*By order*

*Sr. Private Secretary*  
*Income Tax Appellate Tribunal*  
*Indore Bench, Indore*