

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR.**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

**I.T.A. No.539/Asr/2018: A.Y.: 2010-11
I.T.A. No.540/Asr/2018: A.Y.: 2011-12
I.T.A. No.541/Asr/2018: A.Y.: 2012-13
I.T.A. No.542/Asr/2018: A.Y.: 2014-15**

Sh. Krishan Chander, WA-129, Chowk Sudan, Jalandhar. [PAN: AFEPC2015C] (Appellant)	Vs.	Income Tax Officer, Ward-3(5), Jalandhar. (Respondent)
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Appellant by	None.
Respondent by	Sh. Ravinder Mittal, Sr. DR

Date of Hearing	21.02.2023
Date of Pronouncement	01.03.2023

ORDER

Per: Bench:

A batch of appeals of the assessee was filed against the order of the Id. Commissioner of Income Tax (Appeals)-2, Jalandhar,[in brevity the 'CIT (A)'] order passed u/s 250(6) of the Income Tax Act 1961, [in brevity the Act], order dated 27.03.2018.The impugned order were emanated from the order of the Id. Pr. Commissioner of Income Tax, (in brevity the Id. PCIT) Jalandhar, order passed u/s 119(2)(b) of the Act date of order 17.10.2016.

At the outset, the relevant factual backdrops as well as the issue involved in all the cases are identical. We, therefore, treat the Assessee's appeal, I.T.A. No.539/Asr/2018 for the Assessment Year 2010 – 2011 as the lead case.

2. Brief fact of the case is that the assessee has challenged the order passed by the ld. PCIT u/s 119(2)(b) before the ld. CIT(A) u/s 246A of the Act. A consolidated order was passed for A.Y. 2010-11 to 2012-13 & 2014-15 by the CIT(A). The appeal was dismissed due to nullity. The assessee has no jurisdiction to challenge the order of the ld. PCIT, passed u/s 119(2)(b) in purview of section 246A of the Act. Aggrieved assessee filed an appeal before the ITAT by challenging the order of the ld. CIT(A).

3. During hearing proceeding, the appeal was called for none was present on behalf of the assessee. Number of intimations were issued to the assessee for appeal hearing. No adjournment petition was also filed. In view of the above and considering the nature of dispute, we proceed to dispose the appeal *ex-parte qua* the assessee after hearing the learned Sr. DR and on the basis of material available on the record.

4. We heard the submission of the ld. Sr. DR and perused the order of the revenue authorities. The ld. Sr. DR first reported that the assessee has challenged the order passed by the ld. PCIT before the ld. CIT(A) u/s 246A. The ld. CIT(A) has no jurisdiction to adjudicate the order of the ld. PCIT passed u/s 119(2)(b) of

the Act. So, the entire appeal is in nullity. We find that the ld. CIT(A) had performed his action in as per the act and legal way. The ld. CIT(A) correctly dismissed the appeals of the assessee in point of jurisdiction. Accordingly, the appeals of the assessee are dismissed.

The ITA No 539/Asr/2018 is *mutatis mutandis* applicable to ITA No. 540 to 542/Asr/2018 and will be followed accordingly.

5. In the result, the appeals of the assessee bearing **ITA No. 539 to 542/Asr/2018** are dismissed.

Order pronounced in the open court on 01.03.2023

Sd/-

(Dr. M. L. Meena)
Accountant Member

Sd/-

(ANIKESH BANERJEE)
Judicial Member

AKV

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy
By Order