

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE "C" BENCH : PUNE  
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER  
ITA.No.294/PUN./2018  
Assessment Year 2012-2013

Capgemini Technology Services India Limited, Airoli Knowledge Park, Plot No.IT-1, IT-2, IT-1/PT, TTC Industrial Area, Thane-Belapur Road, Airoli, Navi Mumbai – 400 708 Maharashtra. PAN AABCM4573E [Erstwhile PAN AAACK2632B]	vs.,	The ACIT, Circle-11, Room No.212, 2 <sup>nd</sup> Floor, PMT Commercial Building, Shanker Seth Road, Swargate, Pune. PIN – 411 037.
(Appellant)		(Respondent)

For Assessee :	Shri M.P. Lohia & Shri Nikhil Tiwari
For Revenue :	Shri Shishir Srivastava

Date of Hearing :	03.07.2023
Date of Pronouncement :	04.07.2023

**ORDER**

**PER SATBEER SINGH GODARA, J.M.**

This assessee's appeal for assessment year 2012-2013, is directed against the CIT(A)-55, Mumbai's, order dated 12.11.2017, passed in Case No.CIT(A)-55/IT-52/DCIT-14(1)(2)/16/17, in proceedings under section 143(3) r.w.s. 144C(3) of the Income Tax Act, 1961 ["In short Act"].

Heard both the parties. Case file perused.

2. It emerges at the outset during the course of hearing that the DCIT-14(1)(2) had in fact framed the assessment in issue dated 19.05.2016 at Mumbai. His “situs” has to be treated at Mumbai only in otherwords. That being the case, we invited learned counsel’s attention towards this tribunal’s Standing Order notified w.e.f. 01.10.1997 under the Income Tax [Appellate Tribunal] Rules, 1963 specifying various bench(es) of the tribunal having territorial jurisdiction wherein clause (4) thereof makes it crystal clear that *“The ordinary jurisdiction of the Bench will be determined not by the place of business or residence of the assessee but by the location of the office of the Assessing Officer”*. Hon’ble apex court’s recent landmark decision in PCIT vs. ABC Paper Limited [2022] 447 ITR (1) (SC) as well as MSPL Ltd. vs. PCIT [2021] 127 taxmann.com 379 (Bom.); upheld in PCIT vs. MSPL Ltd. [2023] 150 taxmann.com 41 (SC), have also settled the law that it is only the “situs” of the Assessing Officer framing assessment which forms the determinative factor for territorial jurisdiction of the tribunal for the purpose of entertaining the concerned litigant’s appeal in question.

3. Learned counsel at this stage sought to buttress the assessee’s stand that it has been carrying-out it’s regular business activities from Pune only. We are afraid that such a factor would

hardly decide the tribunal's jurisdiction in foregoing terms. Faced with the situation, we reject the assessee's instant appeal "as returned" with liberty to file the same afresh before the appropriate bench(es) of the tribunal as per law. We further make it clear that we have not adjudicated upon any of the issues raised in the instant appeal in law as well as on merits, whatsoever. Ordered accordingly.

4. This assessee's appeal is dismissed in above terms.

Order pronounced in the open Court on 04.07.2023.

Sd/-  
[DR. DIPAK P. RIPOTE]  
ACCOUNTANT MEMBER

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 04<sup>th</sup> July, 2023

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Ld. CIT(A)-55, Mumbai.
4.	The CIT-14, Mumbai.
5.	D.R. ITAT, Pune "C" Bench, Pune
6.	Guard File.

//By Order//

Assistant Registrar, ITAT, Pune Benches, Pune.