

**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.308/Asr/2016
& C.O. 15/Asr/2016
Assessment Years: 2011-12**

Gurdev Singh S/o Sh. Santokh Singh, VPO Sujjon, Distt. SBS Nagar, Punjab. [PAN:BEMPS4875J] (Appellant)	Vs.	PCIT, Jalandhar-1. (Respondent)
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Appellant by	None.
Respondent by	Sh. Anupam Kant Garg, CIT DR

Date of Hearing	02.08.2023
Date of Pronouncement	21.08.2023

ORDER

Per: Anikesh Banerjee, J.M.:

The instant appeal of assessee and cross objection of the revenue were filed against the order of the Id. Principal Commissioner of Income Tax, Jalandhar-1,[in brevity ‘the PCIT’] order passed u/s 263 of the Income Tax Act 1961, [in brevity ‘the Act’] for A.Ys. 2011-12. The impugned order was emanated from the order of

the Id. Income Tax Officer, Nawanshahr (in brevity the AO) order passed u/s 143(3) of the Act.

2. When the appeals are called for a hearing, none was present on behalf of the assessee. The assessee, Mr. Gurdev Singh, filed the adjournment petition and prayed for adjournment on the ground that the assessee has shifted to Delhi and the jurisdiction of ITAT-Amritsar is no more binding on the assessee. The assessee confirmed transferring the file to appropriate jurisdiction for convenience of hearing. Considering the issue, we rejected the adjournment petition and proceeded to pass the order after hearing the DR.

3. The Id. DR had not made any objection against the submission of assessee for transferring the jurisdiction.

4. The issue of change of jurisdiction is till pending as per information from Registry. In our view the appeals filed by the assessee are liable to be abated with the liberty to the assessee to revive the appeal from the date of completion of pending action.

5. Thus, in view of the above we dismissed the present appeal filed by the assessee and CO filed by the revenue with liberty that upon completion of pending action, the assessee and the revenue may prefer to appeal a fresh or seek recall of order after fixation of jurisdiction.

6. In the result, the appeal filed by the assessee and CO filed by the revenue are dismissed.

Order pronounced in the open court on 21.08.2023

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