

**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.528/Asr/2017
Assessment Years: 2010-11**

Sh. Mukesh Mehra, R.No. 36, 3 rd Floor, 413-E Wing, Vasantwadi, Kalbadevi Road, Mumbai. [PAN:AAZPM2168E] (Appellant)	Vs.	Income Tax Officer, Ward-1(2), Amritsar. (Respondent)
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Appellant by	None.
Respondent by	Sh. Hitendra Bhauraoji Ninawe, CIT DR

Date of Hearing	08.08.2023
Date of Pronouncement	21.08.2023

ORDER

Per: Anikesh Banerjee, J.M.:

The instant appeal of assessee was filed against the order of the Id. Commissioner of Income Tax (Appeals)-1, Amritsar, [in brevity 'the CIT(A)'] order passed u/s 250(6) of the Income Tax Act 1961, [in brevity 'the Act'] for A.Ys. 2010-11. The impugned order was emanated from the order of the Id. Income Tax

Officer, Ward-1(2), Amritsar (in brevity the AO) order passed u/s 143(3) of the Act.

2. When the appeal was called for hearing, none was present on behalf of the assessee. On perusal of the documents, we find that a letter of adjournment was placed before the bench with a prayer that the assessee's Income tax jurisdiction is changed, and u/s 127(2) order was passed. The assessee's case is centralizing and the current jurisdiction with the Id. ACIT, Central Circle 6(1), Mumbai. The assessee requested that the assessee has no official jurisdiction with the ITAT, Amritsar Bench. The assessee has requested to transfer the file and accordingly placed the prayer to the Hon'ble Presided ITAT. Through Registry, we come to know that the process of transfer of file is still pending. The assessee has confirmed for 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 Id. 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 still pending as per information from Registry. In our view the appeal filed by the assessee is 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 with the liberty that upon completion of pending action, the assessee 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 bearing ITA No. **528/Asr/2017** is dismissed.

Order pronounced in the open court on 21.08.2023

Sd/-

Sd/-

(Dr. M. L. Meena)
Accountant Member

(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