

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE 'B' BENCHES :: PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER &
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

ITA No.1059/PUN/2010
(A.Y. 2006-07)

DCIT, Circle-2, Pune	vs	M/s. Purple Developers, Cloud-9, Survey No.46/1+2, Next to Sunshree Woods, NIBM Road, Kondhawa, Near Mahmad Wadi, Pune. PAN: AAGFP 4055 J
Appellant		Respondent

Assessee by	:	Shri Subas P. Bora, CA
Revenue by	:	Shri M.G. Jasnani, DR
Date of hearing	:	13/11/2023
Date of pronouncement	:	14/11/2023

ORDER

Per SATBEER SINGH GODARA, JM:

This Revenue's appeal for the A.Y. 2006-07, is directed against the CIT(A)-26, Mumbai's order, dated 04/05/2010 passed in appeal No. CIT(A)-26/IT-84/Addl.15(1)/08-09 in proceedings u/sec. 251 of the Income Tax Act, 1961 (for short, 'the Act').

2. Heard both the parties at length and case file perused.

2.1 It emerges at the outset from perusal of the Revenue's instant appeal file that the Assessing Officer i.e. the Addl. CIT, Range-15(1), Mumbai had framed his assessment u/sec. 143(3) dated 29/12/2008 at Mumbai only. Suffice to say, the CIT(A) has also passed his impugned lower appellate order at Mumbai. The clinching fact which

emerges accordingly is that the "situs" of the Assessing Officer herein is at Mumbai only.

2.2 That being the case, we are of the opinion in light of the STANDING ORDER UNDER INCOME-TAX (APPELLATE TRIBUNAL) Rules, 1963 notification w.e.f. 01/10/1997, defining territorial jurisdiction of various Benches of the Tribunal, and more particularly 4th para thereof stipulating 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*" read with various landmark decisions i.e. *MSPL Ltd. v. PCIT* [2021] 436 ITR 199 (Mum.) upheld the [2023] 454 ITR 280 (SC) and *CIT v. ABC Paper Ltd.* [2022] 447 ITR 01 (SC), that the tribunal's Benches at Pune have no jurisdiction to entertain this Revenue's appeal for want of "situs" of the Assessing Officer in very terms. We, accordingly, reject the Revenue's instant appeal as 'returned' with liberty to be instituted afresh at the appropriate Bench(s) of the Tribunal as per law. Ordered accordingly.

3. All other pleadings on merits stand rendered academic.

4. This Revenue's appeal is "returned as rejected/dismissed" in above terms.

Order pronounced in open Court on 14th November, 2023.

Sd/-
(DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

Sd/-
(S.S. GODARA)
JUDICIAL MEMBER

Dated : 14th November, 2023

ITA No. 1059/PUN/2010
M/s. Purple Developers

vr/-

Copy to :

1. The Appellant.
2. The Respondent.
3. The Pr. CIT concerned.
4. The DR, ITAT, "B" Bench Pune.
5. Guard File.

By Order

// TRUE COPY //

Senior Private Secretary
ITAT, Pune.