

**IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, MUMBAI**

BEFORE SHRI PRASHANT MAHARISHI, AM  
AND  
MS KAVITHA RAJAGOPAL, JM

**ITA No. 4846/Mum/2011**

(Assessment Year: 2004-05)

Dy. Commissioner of Income-tax  
Central Circle 1(4), Mumbai  
9<sup>th</sup> Floor, 902,  
Pratishtha Bhavan,  
Old CGO bldg, (Annexe)  
M.K. Road, Mumbai-400 -20

**(Appellant)**

M/s Hindalco Industries Ltd.  
(As a successor to M/s Indian  
Aluminium Co. Ltd.), century  
Bhavan, Dr. Annie Besant  
road, Worli, Mumbai-400 030

Vs.

**(Respondent)**

**PAN No. AAACI5375F**  
**ITA No. 744/Kol/2011**

(Assessment Year: 2004-05)

M/s Hindalco Industries Ltd.  
(As a successor to M/s Indian  
Aluminium Co. Ltd.), century  
Bhavan, Dr. Annie Besant  
road, Worli, Mumbai-400 030

**(Appellant)**

Dy. Commissioner of Income-tax  
Central Circle 1(4), Mumbai  
9<sup>th</sup> Floor, 902,  
Pratishtha Bhavan,  
Old CGO bldg, (Annexe)  
M.K. Road, Mumbai-400 020

Vs.

**(Respondent)**

**Assessee by** : Shri Mahaveer Jain, AR  
**Revenue by** : Shri Ramkrishna Bandi, CIT DR

**Date of hearing:** 21.12.2023  
**Date of pronouncement :** 22.02.2024

**ORDER**

**PER PRASHANT MAHARISHI, AM:**

01. ITA No.4846/Mum/2011 is filed by the Asst. Commissioner of Income Tax, 6(3), Mumbai and ITA No. 744/Cal/2011 is filed by assessee, Indian Aluminium Co. Ltd., since



merged with Hindalco Industries Ltd. for A.Y. 2004-05 against appellate order of Commissioner of Income-tax (Appeals)-9, Kolkata dated 28<sup>th</sup> January, 2011, wherein the appeal filed by the assessee against the assessment order passed under Section 143(3) of the Income-tax Act, 1961 (the Act) by the Dy. Commissioner of Income Tax, Circle-8, Kolkata (the learned Assessing Officer) was partly allowed.

02. In these cross appeals both the parties have challenged the appellate order on the basis of various issues decided by the learned CIT (A).
03. The fact in this case shows that the assessment order is passed by the Dy. Commissioner of Income Tax, Circle-8, Kolkata. Accordingly, in view of the decision of the Hon'ble Supreme Court in case of Pr. Commissioner of Income Tax Vs. ABC Papers Ltd. 141 taxman 332 and 139 taxmann.com 313 and further, in view of the decision of the Hon'ble Bombay High Court in case of MSPL Ltd. Vs. Pr. Commissioner of Income Tax 436 ITR 199, These appeals have the jurisdiction of hearing at Kolkata Benches of ITAT.
04. Both the parties were shown those judgments at the time of hearing. The assessee wanted to file his submission by 4<sup>th</sup> January, 2024. However, nothing was filed. In view of the above judicial precedents, only Kolkata Benches of ITAT have jurisdiction to hear these appeals as the assessment order is passed by the learned Assessing Officer at Kolkata. In view of this, both the appeals are



dismissed with an opportunity to the parties to file the same before the Kolkata Benches registry. The Parties are at the liberty to present these appeals within 60 days of the date of this order. The registry of Kolkata Benches may take the appropriate cognizance of the same on presentation of these appeals. In view of this as indicated above and as liberty granted, these appeals are dismissed with a direction to file at correct jurisdiction.

05. In the result, both the appeals are dismissed.

Order pronounced in the open court on 22.02.2024.

Sd/-  
(KAVITHA RAJAGOPAL)  
(JUDICIAL MEMBER)

Sd/-  
(PRASHANT MAHARISHI)  
(ACCOUNTANT MEMBER)

Mumbai, Dated: 22.02. 2024

*Sudip Sarkar, Sr.PS*

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Mumbai