

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

BEFORE SHRI PRASHANT MAHARISHI, AM  
AND  
SHRI SANDEEP SINGH KARHAIL, JM

**ITA No. 697/Mum/2023**

(Assessment Year:2011-12)

Sunshine Tracon Pvt. Ltd.  
Admin5, Floor, 1, Plot No.7  
Sarda Sadan, Swami  
Gyanjivandas Marg,  
Dadar Rly Station,  
Dadar (East), Mumbai-400 014

**(Appellant)****PAN No. AAGCS8868M**

DCIT, Central Circle 13(2)  
19<sup>th</sup> Floor,  
Air India Building  
Mumbai-400 021

Vs.

**(Respondent)**

**Assessee by** : Shri viond Kumar Bindal &  
Shri Satish Gupta, ARs  
**Revenue by** : Shri Dr. Kishor Dhule, CIT DR

**Date of hearing:** 11.03.2024  
**Date of pronouncement :** 19.03.2023

**ORDER****PER PRASHANT MAHARISHI, AM:**

01. ITA No. 697/Mum/2023 for A.Y. 2011-12 filed by Sunshine Tracon Pvt. Ltd., Mumbai, against the appellate order passed by the Commissioner of Income-tax (Appeals)-52, Mumbai [the learned CIT (A)], wherein the appeal filed by the assessee against the assessment order passed under Section 143(3) read with section 147 of the Income-tax Act, 1961 (the Act) dated 28<sup>th</sup> December, 2018, passed by the Asst. Commissioner of Income Tax, Circle 13(2), Kolkata, is partly allowed.



02. As the assessment order in this case is passed by the learned Assessing Officer based in Kolkata, the correct jurisdiction in this appeal before the Tribunal lies before ITAT Kolkata. Thus, this appeal, due to inadvertence filed at Mumbai benches, is required to be returned to ITAT Kolkata Benches. The assessee was informed this fact during the course of hearing referring to the decision of the Hon'ble Supreme Court in case of PCIT Vs. ABC Paper Ltd. (2022) 141 taxmann.com 332(SC) 18<sup>th</sup> August, 2022.
03. The learned Authorized Representative firstly submitted that assessee is based at Mumbai, now jurisdiction of the learned Assessing Officer has also been transferred at Mumbai and all the records of assessment are now at Mumbai.
04. The learned Departmental Representative did not object to the transfer of this appeal from Mumbai Benches to Kolkata Benches.
05. On careful consideration, we find that the learned Assessing Officer who passed the Assessment order is based at Kolkata and therefore, the Mumbai ITAT does not have any power to dispose of this appeal. Therefore, the appeal filed by the assessee before us is dismissed as not maintainable and the assessee is directed to present the appeal before the Kolkata Benches of ITAT. The assessee is at liberty to show delay in filing of the appeal, if questioned, the order sheets in the present appeal. The registry is directed to hand over all the paper books filed to the assessee with proper record



06. In the result, the appeal is dismissed in limine.

Order pronounced in the open court on 19.03.2024.

Sd/-  
(SANDEEP SINGH KARHAIL)  
(JUDICIAL MEMBER)

Sd/-  
(PRASHANT MAHARISHI)  
(ACCOUNTANT MEMBER)

Mumbai, Dated:19.03. 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