

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH : BANGALORE**

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

ITA No.132/Bang/2024
Assessment Year : 2009-10

M/s. Nice (Galaxy) Bar Restaurant, Padamale, Neermarga, Mangalore – 575 029. PAN : AAFFN 5871 K	Vs.	PCIT, Panaji, Goa.
APPELLANT		RESPONDENT

Assessee by	:	None
Revenue by	:	Shri. Ganesh R. Ghale, Standing Counsel.

Date of hearing	:	09.05.2024
Date of Pronouncement	:	09.05.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against PCIT’s order dated 15.11.2023, passed under section 264 of the Income Tax Act, 1961 (hereinafter called ‘the Act’). The relevant Assessment Year is 2009-10.

2. We find that in spite of several notices issued, neither the assessee nor its authorized representative had represented or sought for any adjournment in the case. We find that assessee has challenged the PCIT’s Order passed under section 264 of the Act. The Order passed by the PCIT under section 264 of the Act is not an appealable order to the ITAT under section 253 of the Act. Since the Tribunal does not have jurisdiction to adjudicate any issues arising from the order passed

under section 264 of the Act, this appeal is dismissed as not maintainable. It is ordered accordingly.

3. In the result, appeal filed by the assessee is dismissed.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(WASEEM AHMED)
Accountant Member

Sd/-

(GEORGE GEORGE K)
Vice President

Bangalore.

Dated: 09.05.2024.

/NS/*

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| 1. Appellants | 2. Respondent |
| 3. DRP | 4. CIT |
| 5. CIT(A) | 6. DR, ITAT, Bangalore. |
| 7. Guard file | |

By order

Assistant Registrar,
ITAT, Bangalore.