

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जगदीश, लेखासदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.10/Chny/2024
निर्धारण वर्ष /Assessment Year: 2014-15

Hybrid Financial Services Ltd.,
Sterling Centre, Unit No.104,
1st Floor, Andheri-Kurla Road,
Andheri (East),
Mumbai – 400 093.
[PAN: AAACM-2824-M]

**The Asst. Commissioner of
Income Tax,**
Circle-10(1)(1),
Mumbai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri Chandramouli, C.A (Virtual)
: Shri P.Sajit Kumar, JCIT

सुनवाई की तारीख/Date of Hearing

: 29.05.2024

घोषणा की तारीख /Date of Pronouncement

: 29.05.2024

आदेश / **ORDER**

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee is against the order of Learned Commissioner of Income Tax, Appeal, ADDL/JCIT(A)-1, Coimbatore [hereinafter "CIT(A)"] dated 26.12.2023 arising from the assessment order passed by ACIT, Circle-10(1)(1), Mumbai u/s.143(3) of the Income Tax Act, 1961 (hereinafter "the Act") on 23.12.2016.

2. When this appeal was taken up for hearing, it was noticed that the assessment order u/s. 143(3) of the Act dated 23.12.2016 was passed by ACIT, Circle-10(1)(1), Mumbai. As per Rule 4 of Income Tax (Appellate Tribunal) Rules, 1963 read with paragraph 4 of Notification No.FNo.63-AD(AT/97), dated 16th September, 1997 as amended from time to time, the ordinary jurisdiction of the Bench of the Tribunal to decide an appeal is to be determined by the location of the office of the A.O. Therefore, the assessee was called upon to make submission on the maintainability of the appeal.

3. In response, the Ld. A.R submitted that its appeal may be transferred to ITAT, Mumbai Bench and in case the Hon'ble Bench is of opinion that it is not a fit case for exercise of jurisdiction for transfer of its appeal then, one opportunity may be granted to re-file the appeal condoning the delay.

4. We have heard the learned AR. Admittedly, the assessment order which emanated in the present proceeding was passed by the A.O located at Mumbai. As per Rule 4 of Income Tax (Appellate Tribunal) Rules, 1963 read with paragraph 4 of Notification No.FNo.63-AD(AT/97), dated 16th September, 1997 issued in consonance with the extant rule, the jurisdiction of Bench which can decide the appeal is to

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be determined by the location of the A.O and in the instant proceeding the appeal should have been filed before ITAT, Mumbai Bench not in ITAT, Chennai Bench. It is also in consonance with the view expressed by the Hon'ble Supreme Court in the case of *PCIT vs. ABC Papers Ltd. [2022] 289 taxmann 150 (SC)*.

5. In view of the aforesaid, we hold that the present appeal is not maintainable due to lack of jurisdiction, hence are dismissed. However, keeping in view of the fact that the assessee has filed the appeal under the bonafide belief that the appeal is maintainable in Chennai Bench since, the first appellate authority, which has disposed of assessee's appeal is located in Coimbatore. We grant liberty to the assessee to file fresh appeal before ITAT, Mumbai Bench along with petition seeking condonation of delay in filing the appeal. With the aforesaid reasons, the appeal is dismissed.

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

Order pronounced in the open Court on 29th May, 2024.

Sd/-
(महवीर सिंह)
(Mahavir Singh)
उपाध्यक्ष /Vice President

Sd/-
(जगदीश)
(Jagadish)
लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 29th May, 2024.
EDN/-

: - 4 - :

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF