

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

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.663, 664 & 665/Chny/2024
निर्धारण वर्ष /Assessment Years: 2020-21, 2021-22, 2023-24

Prasad Polyfab,
Plot No.1601, Phase-2,
B/H Juni Khodiyar Hotel,
Chhatral GIDC, Kalol,
Gandhinagar – 382 329, Gujarat.
[PAN: AAUFP-2961-P]

**The Commissioner of Income
Tax, Appeal Addl/JCIT(A)-3,
Chennai.**

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: None (petition by Ld. Counsel)
: Shri P.Sajit Kumar, JCIT

सुनवाई की तारीख/Date of Hearing

: 12.06.2024

घोषणा की तारीख /Date of Pronouncement

: 12.06.2024

आदेश / **ORDER**

PER JAGADISH, A.M :

Aforesaid three appeals filed by the assessee for Assessment Years (A.Ys) 2020-21, 2021-22 & 2022-23 are against the orders of Learned Commissioner of Income Tax, Appeal, ADDL/JCIT(A)-3, Chennai [hereinafter "CIT(A)"] dated 01.03.2024, 24.02.2024 & 01.03.2024 in the matter of intimations issued by Centralized

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Processing Center, Bangalore u/s 143(1) of the Act on 30.12.2021, 02.11.2022 & 08.03.2023, respectively.

2. When these appeals were taken up for hearing, the Ld. Counsel for the assessee has submitted that the jurisdiction of the case lies with Assessing Officer at Gujarat. 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, Ahmedabad Bench, Gujarat 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 appeals then, one opportunity may be granted to re-file the appeals condoning the delay.

4. We find that the Assessing Officer of the firm is ITO, Ward-1, Gandhinagar, which is located at Gujarat. 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 be determined by the location of the A.O and in the instant proceeding the appeals should have been filed before ITAT, Ahmadabad 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 appeals are not maintainable due to lack of jurisdiction, hence are dismissed. However, keeping in view of the fact that the assessee has filed the appeals under the bonafide belief that the appeals are maintainable in Chennai Bench since, the first appellate authority, which has disposed of assessee's appeal is located in Chennai. We grant liberty to the assessee to file fresh appeals before ITAT, Ahmadabad Bench, Gujarat along with petition seeking condonation of delay in filing the appeals. With the aforesaid reasons, the appeals are dismissed as withdrawn.

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6. In the result, all the three appeals filed by the assessee are dismissed as withdrawn.

Order pronounced in the open Court on 12th June, 2024.

Sd/-
(यस यस विश्वनेत्र रवि)
(SS Viswanethra Ravi)
न्यायिक सदस्य / Judicial Member

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

चेन्नई/Chennai, दिनांक/Dated: 12th June, 2024.

EDN/-

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