

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI OMKARESHWAR CHIDARA, ACCOUNTANT MEMBER**

**ITA No.1035/M/2024
Assessment Year: 2017-18**

Mr. Ajay Lalchand Bhansali, Swastik Traders, Opp PGVCL Office, Dhebar Road, Rajkot, Gujarat - 360001 PAN: ACYPB6253E	Vs.	ITO, Ward 1(2)(5), Office of the Income Tax Officer, Ward 1(2)(5), Aayakar Bhavan, Race Course Ring Road, Rajkot, Gujarat - 360001
(Appellant)		(Respondent)

Present for:

Assessee by : None
Revenue by : Shri R. R. Makwana, SR D.R.

Date of Hearing : 21 . 08 . 2024
Date of Pronouncement : 21 . 08 . 2024

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 05.01.2024, impugned herein, passed by the Ld. Addl./Joint Commissioner of Income Tax (Appeals) (in short "Ld. Addl./Joint Commissioner") for the A.Y. 2017-18.

2. In the instant case, the Assessing Officer (AO) vide order dated 16.12.2019 u/s 143(3) under section 250 of the Income Tax Act, 1961 (in short 'the Act') has made the addition of Rs.2,50,000/- as unexplained income u/s 69A of the Act and taxed the same u/s 115BBE of the Act. The Assessee, being aggrieved, challenged the aforesaid addition before the Ld. Addl./Joint Commissioner, who vide impugned order affirmed the aforesaid addition, against which the Assessee is in appeal before us.

3. Despite sending notice for the date of hearing for today i.e. 21.08.2024, the Assessee neither appeared nor filed any adjournment application.

4. Considering the submission of the Ld. DR. that "the instant appeal emanates from assessment order dated 16.12.2019 passed by the AO i.e. ITO ward-(1)(2)(5), Rajkot (Gujarat) and therefore this court situated at Mumbai has no jurisdiction and consequently this appeal is liable to be dismissed", the instant appeal is dismissed for want of jurisdiction, however with liberty to the Assessee to file appropriate appeal before the Jurisdictional Bench of the Tribunal having jurisdiction over ITO ward Rajkot.

5. We clarify that the Assessee is not supposed to deposit the appeal fee again and he can avail benefit of appeal fees of Rs.10,000/- already deposited for this appeal under consideration.

6. In the result, the Appeal filed by the Assessee stands dismissed sans jurisdiction, however with liberty to file fresh appeal before the jurisdictional Bench of the Tribunal, in the aforesaid terms.

Order pronounced in the open court on 21.08.2024.

Sd/-
(OMKARESHWAR CHIDARA)
ACCOUNTANT MEMBER

Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.