

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH “B”, MUMBAI  
BEFORE SHRI. PRASHANT MAHARSHI, ACCOUNTANT MEMBER  
AND  
SHRI. RAJ KUMAR CHAUHAN, JUDICIAL MEMBER  
ITA NO. 1472/MUM/2024 (A.Y: 2010-11)**

Balraj Singh Mander  
Flat No. 702, 7<sup>th</sup> Floor, Building No.  
1, NRI Complex, Seawoods Estate,  
Sector 54, 56, 58, Nerul, Navi  
Mumbai – 400706.

**PAN: AIVPM4818P  
(Appellant)**

Vs. Dy. Commissioner of Income  
Tax, Circle Panvel, Mumbai  
Room No. 304, 3<sup>rd</sup> Floor,  
Trifred Tower, Opp. Khanda  
Colony, New Panvel –  
400706.

**(Respondent)**

**Assessee Represented by : Shri. Shekhar Gupta  
Department Represented by : Shri. Ashok Kumar  
Ambastha – Sr. AR.  
Date of conclusion of Hearing : 05.08.2024  
Date of Pronouncement : 17.10.2024**

**ORDER**

**PER RAJ KUMAR CHAUHAN (J.M.):**

1. This appeal is filed by the appellant/assessee against the order dated 20.11.2023 of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as the



“CIT(A)”], passed under section 250 of the Income Tax Act, 1961 [hereinafter referred to as “the Act”] for the A.Y. 2010-11.

2. The brief facts as culled out from the order of the lower authorities are that the assessee filed his ITR on 09.11.2010 declaring income of Rs. 45,85,563/- which was processed u/s. 143(1). Later, the case was reopened u/s. 147 of the Act after issuing notice u/s. 148 of the Act. Assessment u/s. 143(3) r.w.s. 147 of the Act was carried out on 23.02.2015 and income was assessed at Rs. 4,30,86,460/- by making addition of entire amount of Rs. 3,85,00,895/- on account bogus purchases. The penalty proceedings were also initiated u/s. 271(1)(c) r.w.s. 274 of the Act. The penalty order u/s. 271(1)(c) of the Act was passed on 30.03.2022 and penalty at 100% of the tax sought to be evaded to the tune of Rs. 49,16,937/- was imposed.

3. Aggrieved by the said order, the appeal was filed before the Ld. CIT(A) which was dismissed by impugned order. Hence, the assessee filed this appeal and has raised following grounds of appeal:

1. *“The learned CIT(Appeals) has erred in law and on the facts of the case in sustaining the penalty levied u/s. 271(1)(c) of the Income Tax Act.”*

4. We have heard the Ld. AR on behalf of the assessee and Ld. DR on behalf of the revenue. During the argument, the Ld. AR submitted that the Ld.



AO who has passed the order was based at Panvel within jurisdiction of Pune, ITAT bench and therefore made a request to transfer the matter to ITAT Bench, Pune.

5. The Ld. DR on the other hand submitted that since the Ld. AO was not within the jurisdiction of Mumbai Bench, hence, the appeal is not maintainable and the same may be dismissed.
6. We have considered the submissions and perused the material on record. Since Ld. AO who has passed the order dated 23.04.2021 was not within the jurisdiction of Mumbai Bench, therefore, the appeal is not maintainable and accordingly dismissed with the liberty to the assessee to file the same before the ITAT Pune Bench. The file/documents may be handed over to the assessee for presenting the same before the ITAT, Pune Bench.
7. In the result, appeal filed by the assessee is dismissed in the above terms.

**Order pronounced in the open court on 17.10.2024**

**Sd/-**  
**(PRASHANT MAHARSHI)**  
**(ACCOUNTANT MEMBER)**

**Sd/-**  
**(RAJ KUMAR CHAUHAN)**  
**(JUDICIAL MEMBER)**

Mumbai / Dated 17.10.2024  
*Karishma J. Pawar, (Stenographer)*



**ITA No. 1472/Mum/2024**  
**Balraj Singh Mander; A.Y. 2010-11**

**Copy of the Order forwarded to:**

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)  
**ITAT, Mumbai**