



**IN THE INCOME TAX APPELLATE TRIBUNAL, BENCH 'B' PUNE
BEFORE HON'BLE SMT. ASTHA CHANDRA JUDICIAL MEMBER**



And

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

**ITA No. 1610/PUN/2024
Assessment Year : 2017-18**

Sandeep Ramniklal Bokadia
Flat No. 310, Building No-3,
New Kalpataru Housing Society,
Swargate S.O. City, Pune-411042.
PAN: AAHPB5522F

..... Appellant

V/s

Asstt. Commissioner of Income Tax,
Central Circle-14, New Delhi.

..... Respondent

Appearances

Assessee by : None for the assessee

Revenue by : Mr Ajaykumar Kesari ['Ld. DR']

Date of conclusive Hearing : 15/10/2024

Date of Pronouncement : 16/10/2024

ORDER

PER G. D. PADMAHSHALI, AM;

This appeals by the assessee is instituted u/s 253(1) of the Income-tax Act, 1961 ['the Act' hereinafter] against the DIN & Order No. ITBA/APL/M/250/ 2023-24/1061517976(1) dt. 26/02/2024 by Ld. Commissioner of Income Tax-Appeals-28, New Delhi ['Ld. CIT(A)' hereinafter] passed u/s 250 of the Act which in turn arisen out of order of assessment dt. 21/12/2021 passed u/s 153C r.w.s. 144 of the Act by the Asstt. Commissioner of Income Tax, Central Circle-14, New Delhi ['Ld. AO'].



2. This appeal was called twice; none appeared at the behest of the appellant assessee, nor there is any application placed on record for adjournment. On a primary briefing from the Revenue & having regards to the case records we deem it fit to proceed *ex-parte* u/r 24 of the ITAT-Rules, 1963 and adjudicate a limited issue of jurisdiction of this Tribunal. Advanced accordingly.

3. It emerges at the very outset from the Ld. DR Mr Kesari's submission that; in this case of the assessing officer who framed the appellant assessee's assessment was Asstt. Commissioner of Income Tax, Central Circle-14 New Delhi. It is therefore strongly contended by the Revenue that, since the situs of the assessing officer who exercised the assessment jurisdiction over the appellant assessee falls outside the jurisdiction of Income Tax Appellate Tribunal, Pune Benches Pune, therefore, the present appeal of the assessee against the impugned order is not maintainable for adjudication before this bench. To drive home this contention the Ld. DR beside pressing into service the standing order of ITAT issued in the year 1971 also relied on the recent judgement of the Hon'ble Supreme Court rendered in '*PCIT Vs ABC Paper Ltd.*' reported in [2022, 447 ITR 1 (SC)]



4. We are mindful to state here that, although certain benches of the Tribunal exercise its jurisdiction over more than one state, however the explanation 4 to Standing Order dt. 01/10/1997 issued under rule 4(1) of Income Tax Appellate Tribunal Rules, 1963 categorically prescribes that; the ordinary jurisdiction of the Tribunal should be based on the location of the Jurisdictional Assessing Officer. Reinforcing the above principle, the Hon'ble Supreme court by its judgement in '*PCIT Vs ABC Papers Ltd.*' (supra), has put the issue of jurisdiction of appellate forum to rest by holding that, the '*situs of the assessing officer*' is the only key factor for determining the jurisdiction of appellate forum irrespective of any administrative order passed u/s 127 of the Act in relation to transfer of cases.

5. In the instant case also, though by an order dt. 05/08/2024 u/s 127 of the Act the case of the assessee is transferred from Central Circle-14, New Delhi to Ward-6(3), Pune, however the *situs* of the assessing officer who framed the assessment under challenge undisputedly falls beyond the territorial jurisdiction of this Pune Tribunal/Benches. This being admittedly & clinching factual position, we are of the view that this Tribunal's Pune benches at Pune have no jurisdiction to entertain the instant appeal going by the



Standing Order (supra) which notified the territorial jurisdiction of various benches in Tribunal. As per the foregoing notification, the Tribunal's Delhi Benches, Delhi is vested with the territorial jurisdiction to entertain the appellant's instant appeals.

6. In view of aforestated discussion & judicial precedents, without offering our comments on delay in instituting the present appeal (if any) and without offering any comment on merits of the case, we for the aforestated reasons deem it fit to dismiss the appeal as '**not maintainable**' with a grant of leave to institute the same before an appropriate bench of the Tribunal which in law exercises the jurisdiction over the jurisdictional assessing officer of the appellant who framed the assessment for the year under consideration. *Ergo* ordered accordingly.

7. In result, the appeal is DISMISSED in aforestated terms.

In terms of rule 34 of ITAT Rules, orders pronounced in the open court on this Wednesday, 16th October, 2024.

-S/d-

**ASTHA CHANDRA
JUDICIAL MEMBER**

पुणे / PUNE ; दिनांक / Dated : 16th October, 2024
आदेश की प्रतिलिपि अग्रहित / Copy of the Order forwarded to :

1.अपीलार्थी / The Appellant.
4. The CIT(A) Concerned.

2. प्रत्यर्थी / The Respondent.
5. DR, ITAT, Bench 'B', Pune

-S/d-

**G. D. PADMAHSHALI
ACCOUNTANT MEMBER**

3. The Pr. CIT Concerned.
6. गार्डफाइल / Guard File.

आदेशानुसार / By Order
वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलिय न्यायाधिकरण, पुणे / ITAT, Pune.