



।आयकर अपीलीय अधिकरण "एस एम सी" न्यायपीठ पुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "SMC" :: PUNE

BEFORE MS.ASTHA CHANDRA, JUDICIAL
MEMBER, AND
DR.DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1730/PUN/2024

निर्धारण वर्ष / Assessment Year: 2014-15

Rakesh H Mehta, HUF, 9 Vidyavihar Building, Deraser Lane, Ghatkopar, East Mumbai – 400077. PAN: AAKHR9328C	V s	The Income Tax Officer, Ward-27(3)(1), Mumbai.
Appellant/ Assessee		Respondent / Revenue

Assessee by	None
Revenue by	Shri Gopal Ranwlani – JCIT
Date of hearing	04/11/2024
Date of pronouncement	05/11/2024

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the Assessee directed against the order of Id.Commissioner of Income Tax(Appeal), Pune-11 dated 21.06.2024 under section 250 of the Income tax Act, 1961 for A.Y.2014-15. The assessee has raised the following grounds of appeal :

“1. On the facts and the circumstances of the appellant’s case and in law the Ld.Commissioner of Income Tax(Appeals) has erred in

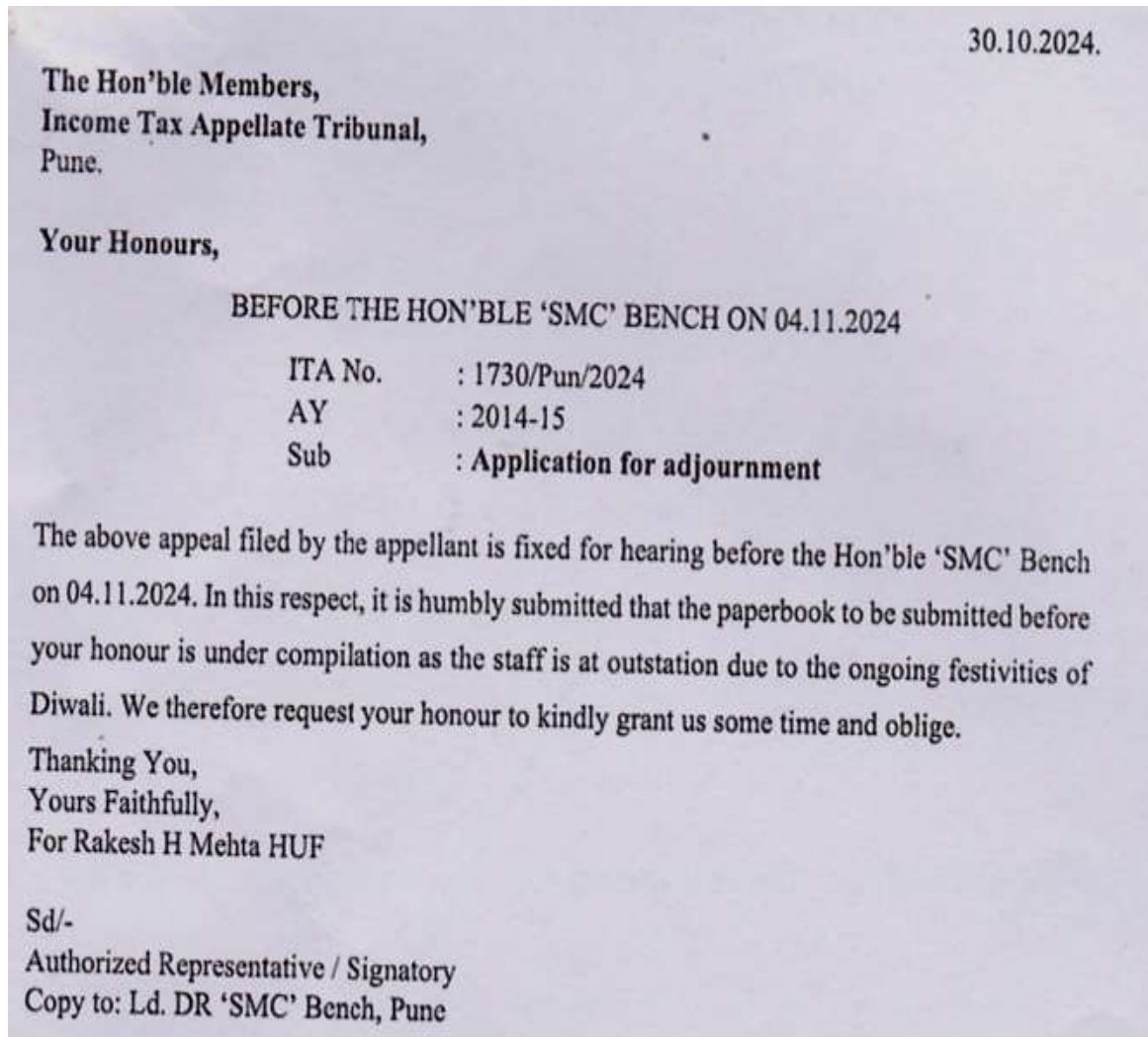


upholding the addition of Rs.7,28,450/- made by the Assessing Officer u/s 143(3) of the Income Tax Act, 1961 on 29.12.2016, on account of allegedly fictitious sundry creditors as on 31.03.2014 arising from regrouping of balances in the subsequent financial year and ignoring the appellant's diligent compliance and comprehensive documents submitted to substantiate the identity, genuineness, and creditworthiness of the sundry creditors and without giving sufficient opportunity to explain the discrepancy.

2. *The appellant craves leave to add to, alter, amend, modify and/or delete all or any of the foregoing grounds of appeal.*

The appellant prays before the Hon'ble Tribunal to delete the additions made by the AO and confirmed by the Ld.CIT(A) and/or any other relief as the Hon'ble Tribunal may deem fit."

2. There was a letter received by Email requesting for adjournment, the content of letter is reproduced as under :





2.1 Thus, it can be observed that the impugned request for adjournment has been sent by someone who claims to be authorized representative. However, no name has been mentioned by the Authorized Representative. Also, no Vakalatnama or Authority Letter is on record. In these facts and circumstances of the case, the impugned letter is rejected and accordingly the adjournment is rejected.

Findings & Analysis :

3. We have heard ld.Departmental Representative for the Revenue and perused the records. It is observed from the assessment record that the assessment order has been passed by Income Tax Officer-27(3)(1), Mumbai. The Address mentioned in Form No.36 and Assessment Order of the assessee is as under :

M/s.RakeshH.Mehta (HUF),
9/ Vidya Vihar Building, Derasar Lane,
M.G.Road, Ghatkopar (E),
Mumbai – 400077.

4. Ld.Departmental Representative for the Revenue submitted that the assessee's case was centralized, therefore, the appeal of the assessee for AY 2014-15 which was pending before ld.CIT(A)-25,



Mumbai was transferred to Id.CIT(A), Pune-11. Ld.DR submitted that these facts are mentioned in the Id.CIT(A)'s order.

5. As per the Standing Order under Income Tax (Appellate Tribunal) Rules, 1963 - Notification No. F.No.63-Ad (AT)/97, dated 16-09-1997, *“The ordinary jurisdiction of the Bench will be determined not by the place of business or residence of the assessee but by the location of the office of the Assessing Officer.”*

5.1 Thus, as per the above mentioned standing order, the jurisdiction of the Bench is decided based on the Location of the Assessing Officer. In this case, the Assessing Officer who passed the assessment order is situated in Mumbai. Therefore, the Income Tax Appellate Tribunal, Mumbai Bench will have jurisdiction over the impugned appeal.

5.2 The Income Tax Appellate Tribunal, Pune Bench in the case of S K Education Trust vs CIT ITA No.1140/PUN/2024 vide order dated 1st Oct 2024 have held that Income Tax Appellate Tribunal Pune Bench do not have jurisdiction as the Assessing

Officer was situated outside the jurisdiction of Income Tax Appellate Tribunal Pune.

5.3 Similarly, ITAT Mumbai Bench in ACIT Vs. Bank of Baroda(e-Vijaya Bank) in ITA No.2781/Mum/2024, dated 30.07.2024 have decided that ITAT Mumbai Bench do not have jurisdiction as the Assessment Order was passed by AO at Bangalore.

6. There for all the reasons discussed,the appeal filed by the assessee is dismissed as not maintainable.The assessee is at liberty to file appeal before Income Tax Appellate Tribunal, Mumbai Bench if deemed fit.

7. In the result, appeal of the assessee is dismissed.

Order pronounced in the open Court on 5th November, 2024.

Sd/-
(MS.ASTHA CHANDRA)
JUDICIAL MEMBER

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 5th Nov, 2024/ SGR*



आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "एस एम सी" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.