



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

BEFORE DR.DIPAK P. RIPOTE, ACCOUNTANT
MEMBER AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2073/PUN/2024

निर्धारण वर्ष / Assessment Year: 2010-11

Arunkumar Ramchand Poptani, 302, Manwani Mension, Goal Maidan, Ulhasnagar, Thane – 421001. PAN: AAXPP8396B	V s	The Income Tax Officer, Ward-2(1), Kalyan.
Appellant/ Assessee		Respondent / Revenue

Assessee by	Shri Satyaprakash – AR(Virtual)
Revenue by	Shri Manoj Tripathi – DR
Date of hearing	26/11/2024
Date of pronouncement	26/11/2024

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the assessee against the order of
ld.Commissioner of Income Tax(Appeals)[NFAC] for A.Y.2010-
11 dated 15.09.2024 passed u/sec.250 of the Income tax Act, 1961.

The Assessee has raised the following grounds of appeal :

*“1. The order dated 15/09/2024 bearing
No.ITBA/NFAC/S/250/2024-25/1068711618(1) passed under section
250 of the Income Tax Act,1961 by the Hon’ble CIT(Appeals),
National Faceless Appeal Centre (NFAC), Delhi, is excessive,
unreasonable, arbitrary, against the provisions of Income Tax Act,
1961 and therefore liable to be quashed.*



2. *On facts and circumstances of the case and in law, the Honourable CIT (Appeal) NFAC, Delhi has erred in not condoning the delay and dismissed the appeal of the Appellant even after calling for the Remand Report from the JAO.*

3. *On the facts and in circumstance of the case and in law, the Hon'ble CIT[A] has erred in confirming the addition of Rs.36,56,409/- on account of cash deposit in the bank, even though same is fully explainable with documentary evidence submitted and Remand Report from the Assessing Officer was called.*

4. *The Appellant craves to alter, add, delete, substitute, or modify and other grounds of appeal.”*

Findings and Analysis :

2. We have heard both the parties and perused the records. It is observed that Assessment order is passed by ITO-Kalyan, Maharashtra. It is observed from the assessment record that the assessment order has been passed by Income Tax Officer, Ward-2(1), Kalyan, Maharashtra. Kalyan falls under Thane district. The Address mentioned in Form No.36 and Assessment Order of the assessee is as under :

M/s.Arunkumar Ramchand Poptani,
302, Manwani Mension,
Gaol Maidan, Ulhasnagar,
Thane – 421001. Maharashtra.

3. 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.”

22. Pune Bench (1)	- Maharashtra (excluding the Districts of Bhandara, Chandrapur, Gadchiroli, Mumbai City, Mumbai Suburban, Nagpur, Thane and Wardha).
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3.1 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 Kalyan, District-Thane. Therefore, ITAT Pune Bench does not have any jurisdiction in this case. Therefore, the Income Tax Appellate Tribunal, Mumbai Bench will have jurisdiction over the impugned appeal.

4. 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.

4.1 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.

5. 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.

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

Order pronounced in the open Court on 26th November, 2024.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

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

पुणे / Pune; दिनांक / Dated : 26th 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.