

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER

आयकर अपील सं./ ITA No.2476/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2011-2012)

The Deputy Commissioner of
Income Tax,
Central Circle 1(1)
Trichy

Vs. Adhunik Cement Limited,
Dalmia Cement Bharat Limited,
4th floor, Anil Plaza-11,
G.S. Road, Near ABC MORE
Guwahati.
Assam 791 005.

[PAN: AAFCA 1128F]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Ms C. Vatchala, IRS, CIT.
: Shri Nitesh Agarwal (Virtual).

सुनवाई की तारीख/Date of Hearing

: 11.12.2024

घोषणा की तारीख /Date of Pronouncement

: 17.12.2024

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member)

This appeal by the Department is arising out of the order of the Commissioner of Income Tax (Appeals), Kolkata-20 in order No.ITBA/APL/S/250/2024-25/1067054243 (1) dated 26.07.2024. The assessment was framed by the Deputy Commissioner of Income Tax, Central Circle 1(1),

Kolkata for the assessment year 2011-12 u/s.153A r.w.s 143(3) of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 30.12.2018.

2. At the time of hearing, Id. Departmental Representative filed email dated 12.10.2024 submitted that a fresh appeal was filed against the CIT(A) order before the ITAT, Kolkatta and the proceedings of ITAT, Kolkatta are going. Hence, he submitted that the jurisdiction of this appeal lies in Income Tax Appellate Tribunal, Kolkata Bench since the first appellate authority order as well as the assessment order was passed in Kolkata. Hence, the Id. Departmental prayed for withdrawal of the present appeal.

3. On the other hand, Id. Authorized Representative did not object to the same.

4. We have heard Id. counsel for the revenue and also the Id. counsel for the petitioner. We find that the very question fell for consideration before the Hon'ble Supreme Court in the case of ***PCIT-I, Chandigarh v. ABC Papers Ltd. (2022) 9 SCC 1***. Therein the Hon'ble Supreme Court has held that the appellate jurisdiction of the High Court under Section 260A is exercisable by the High court within whose territorial jurisdiction the assessing officer is located. The Court has held as follows:

*"45. In conclusion, we hold that appeals against every decision of ITAT shall lie only before the High Court within whose jurisdiction the assessing officer who passed the assessment order is situated. Even if the case or cases of an assessee are transferred in exercise of power under Section 127 of the Act, the High Court **within whose jurisdiction the assessing officer has passed the order**, shall continue to exercise the jurisdiction of appeal. This principle is applicable even if the transfer is under Section 127 for the same assessment year(s)."*

5. In the light of above authoritative judgment of the Hon'ble Supreme Court referred supra, we accept the plea of the Departmental Representative, the appeal stands dismissed as withdrawn.

6. In result, appeal of the revenue is dismissed as withdrawn.

Order pronounced in the open court on 17th day of December, 2024

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai:

दिनांक Dated : 17-12-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai/Coimbatore/Madurai/Salem.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER