

**आयकर अपीलीयअधिकरण, विशाखापटणम पीठ, विशाखापटणम**

IN THE INCOME TAX APPELLATE TRIBUNAL,  
VISAKHAPATNAM "DIVISION" BENCH, VISAKHAPATNAM

**श्री के नरसिम्हा चारी, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष**  
BEFORE SHRI K NARASIMHA CHARY, HON'BLE JUDICIAL MEMBER &  
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

आयकर अपील सं. I.T.A.424 & 425/Viz/2024  
(निर्धारण वर्ष / Assessment Year: 2014-15 & 2016-17)

Vinaya Kumar, Mangalore. PAN: ACGPV6110J (अपीलार्थी/ Appellant)	Vs.	Addl. / JCIT(A), Visakhapatnam.
अपीलार्थी की ओर से/ Assessee by	:	(प्रत्यर्थी/ Respondent)
प्रत्यर्थी की ओर से / Revenue by	:	None Shri K. Srinivasu, Sr. AR

सुनवाई की तारीख / Date of Hearing	:	12/12/2024
घोषणा की तारीख/Date of Pronouncement	:	03/01/2025

**ORDER**

**PER S. BALAKRISHNAN, Accountant Member :**

The captioned appeals are filed by the assessee against the orders of the Learned Addl/JCIT (Appeals)-1, Visakhapatnam in DIN & Order No. ITBA/APL/S/250/2023-24/1060126554(1), dated 25/01/2024 and ITBA/APL/S/250/2023-24/1060095135(1), dated 24/01/2024 arising out of the orders passed U/s. 143(3) r.w.s 147 of the Income Tax Act, 1961 ("the Act") for the AYs 2014-15 and 2016-17 respectively. Since, these

appeals pertain to the same assessee for different AYs, they are clubbed, heard together and disposed of in this consolidated order.

2. Before us, at the time of hearing of the appeals none appeared on behalf of the assessee.

3. The Learned Departmental Representative ("Ld. DR") submitted before us that the assessee is based in Mangaluru, Karnataka State and therefore, the assessee comes under the jurisdiction of the Hon'ble ITAT at Bengaluru. The Ld. DR further submitted that the assessee has wrongly / mistakenly filed these appeals before ITAT, Visakhapatnam because the faceless appeal orders were passed by the Addl./JCIT-1, Visakhapatnam. The Ld. DR further submitted that for the AYs under consideration, the assessee has opted for Vivad-Se-Viswas-Scheme ("VSVS")-2020 however, Form No.5 was not issued by the competent authority due to the fact that the assessee's failure in paying the dues of tax. Therefore, the Ld. DR prayed that these appeals may be dismissed.

4 We have heard the Ld. DR and perused the material available on record as well as the orders of the Ld. Revenue

Authorities. As submitted by the Ld. DR, the assessee ought to have filed these appeals before the ITAT, Bengaluru even though the Addl./JCIT-1, Visakhapatnam, being the first appellate authority has passed the orders, as the assessee originally belongs to Mangaluru, Karnataka State. Therefore, we find merit in the submissions of the Ld. DR and we hereby dismiss these appeals as out of jurisdiction of this Tribunal. It is ordered accordingly.

5. In the result, both the appeals filed by the assessee are dismissed.

Pronounced in the open Court on 03<sup>rd</sup> January, 2025

Sd/-  
(श्री के नरसिम्हा चारी)  
(K NARASIMHA CHARY)  
न्यायिकसदस्य/JUDICIAL MEMBER

Sd/-  
(एस बालाकृष्णन)  
(S.BALAKRISHNAN)  
लेखा सदस्य/ACCOUNTANT MEMBER

Dated : 03.01.2025

OKK - SPS

आदेश की प्रतिलिपि अग्रेषित /Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee – Vinaya Kumar, 6-19-854/16, Matadakani Enclave, Matadakani Cross Road, Gandhinagar, Mangalore, Karnataka-575003.
2. राजस्व/The Revenue – Add./JCIT(A), O/o. Commissioner of Income Tax (Appeal), Addl JCIT (A)-1, Visakhapatnam.
3. The Principal Commissioner of Income Tax,
4. आयकर आयुक्त (अपील)/ The Commissioner of Income Tax
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/ DR, ITAT, Visakhapatnam
6. गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary  
ITAT, Visakhapatnam