



**IN THE INCOME TAX APPELLATE TRIBUNAL, PANAJI BENCH, PANAJI**



**BEFORE HON'BLE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**AND**

**SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER**

**ITA No. 080/PAN/2024 & ITA No. 081/PAN/2024**

**Assessment Year : 2017-18**

Manjunath Vishnusa Habib

215/2, Sarvade Building, Chnadranath Nagar,

Behind Neelkant Apts., Hubli-580023

PAN:ABVPH7716E

..... *Appellant-1*

Vishnusa R Habib

1, Saraf Katti, Javali Sal,

Hubli-580020

PAN:AAFPH8869K

..... *Appellant-2*

*V/s*

Asstt. Commissioner of Income Tax,

Central Wing, Central Circle, Hubli

..... *Respondent*

**Appearances**

Assessee by : None for the Assessee

Revenue by : Capt. Pradeep Arya ['Ld. DR']

Date of conclusive Hearing : 07/01/2025

Date of Pronouncement : 07/01/2025

**ORDER**

**PER GD. PADMAHSHALI;**

These two appeals are instituted by different assesseees u/s 253(1) of the Income Tax Act, 1963 ['the Act' hereinafter] impugns DIN & Order No. ITBA/APLS/S/250/2022-23/1044553195(1) & 1044552896(1) both dt. 08/08/2023 passed by Ld. Commissioner of Income Tax Appeals-2, Panaji ['Ld. CIT(A)' hereinafter] u/s 250 of the Act anent to assessment year 2017-18 ['AY' hereinafter].



2. These cases were called twice; none appeared at the behest of appellants. On Revenue's request and for the sake of brevity after a mindful consideration of limited common issue involved therein, this twin cases are heard together in absence of appellants *ex-parte* u/r 24 of ITAT-Rules, 1963 for being disposed-off by common & consolidated order.

3. It emerges at the very outset from the Ld. DR's submissions that; in this twin cases the assessing officer who framed the respective original assessments was the Asstt. Commissioner of Income Tax, Central Wing, Central Circle, Hubli city of Dharwad district of Karnataka State. It is contended that, since the *situs* of the assessing officer who exercised the assessment jurisdiction over these appellants falls outside the jurisdiction of Income Tax Appellate Tribunal, Panaji Benches Panaji, hence these appeals are to be dismissed as not-maintainable. To drive home former contention the Ld. DR beside pressing into service the standing orders of ITAT has also relied upon the judgement rendered in '*PCIT Vs ABC Paper Ltd.*' [2022, 447 ITR 1 (SC)]. *Per contra*, nothing contrary was brought/placed on record by these appellants to dismantle the respondent's assertion and to invalidate the effective standing orders of the ITAT in force.



4. We have heard the Revenue on limited issue of jurisdiction of this bench and subject to rule 18 of ITAT Rules, 1963 perused the material placed on records and considered the former issue in the light of settled position of law. We are mindful to state here that, although certain benches of the Tribunal exercise its territorial 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. Underpinning the above principle, the Hon'ble Supreme court in '*PCIT Vs ABC Papers Ltd.*' (supra), has put the issue of jurisdiction to rest by holding that, the '*situs of the assessing officer*' is the only decisive 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. The former ratio in considered view also applies in deciding the jurisdiction of second appellate authority.

5. We say so for the cementing reasons that, the Hon'ble President of ITAT vide order dt. 19/10/2001 amended the territorial jurisdiction of this ITAT Panaji Benches, Panaji (Goa) by confining it to (a) State of Goa comprising two districts viz; North Goa & South Goa (b) Belgaum



District of Karnataka State (c) Mangalore, Karwar and Uttara Kannada District of Karnataka State. Subsequently vide order dt. 04/10/2002 the jurisdiction of this ITAT Panaji Bench, Panaji further amended by limiting it to (a) The State of Goa (b) Belgaum District & 'Karwar Taluka of Uttara Kannada District' of Karnataka State.

6. Now coming to present twin cases, the clinching factual position that, the situs of the assessing officer who framed respective assessments in appellant's cases was Hubli city of Dharwad District of Karnataka State which admittedly falls beyond the territorial jurisdiction of Panaji Tribunal/Benches. Therefore, going by the Amended Standing Order (supra) this Bench *ad-idem* does not have jurisdiction to entertain the present appeals. In view thereof, we dismiss the instant twin appeals *in limine* as '**not-maintainable**' with a grant of leave to institute them before an appropriate bench of the Tribunal which in law exercises jurisdiction over the Ld. AO who framed the respective assessments.

**7. In result, both the appeals are DISMISSED as above.**

In terms of rule 34 of ITAT Rules, 1963 these orders are pronounced in the open court on date mentioned herein before.

**-S/d-**

**PAVAN KUMAR GADALE  
JUDICIAL MEMBER**

Panaji/Dt: 07th January, 2025

**Copy of the Order forwarded to :**

1. The Appellant.  
4. PCIT Concerned

2. The Respondent.  
5. DR, ITAT, Panaji Bench, Panaji

3. The CIT(A)/NFAC Concerned  
6. Guard File

**-S/d-**

**G. D. PADMAHSHALI  
ACCOUNTANT MEMBER**

By Order.  
Sr. Private Secretary / AR ITAT, Panaji.