



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. 186/PAN2023 & SA No. 14/PAN/2024

Assessment Year : 2017-18

Harish Ramchandra Joshi (HUF)

Plot No-7, Kumbhakonam,

Deshpande Nagar, Hubali.

PAN:AADHH7992B

..... Appellant

V/s

Asstt. Commissioner of Income Tax,

Circle-1(1) & TPS, Hubli

..... Respondent

Appearances

Assessee by : Mr Omkar Godbole ['Ld. AR']

Revenue by : Mr Narendra Reddy ['Ld. DR']

Date of conclusive Hearing : 06/01/2025

Date of Pronouncement : 06/01/2025

ORDER

PER GD. PADMAHSHALI;

This appeal is instituted by the assessee u/s 253(1) of the Income Tax Act, 1963 ['the Act' hereinafter] which challenges the first appellate DIN & Order No. ITBA/NFAC/S/250/2023-24/1056527162(1) dt. 26/09/2023 passed by Ld. National Faceless Appeal Centre, Delhi ['Ld. NFAC' hereinafter] u/s 250 of the Act anent to assessment year 2017-18 ['AY' hereinafter].



2. It emerges at the very outset from the Ld. DR's submissions that; in this case the assessing officer who framed the appellant's original assessment was the Asstt. Commissioner of Income Tax, Circle-1(1) & TPS, Hubli city of Dharwad district of Karnataka State. It is contended that, the *situs* of the assessing officer who exercised the assessment jurisdiction over the appellant since falls outside the jurisdiction of Income Tax Appellate Tribunal, Panaji Benches Panaji, hence the present appeal of the assessee is not maintainable for adjudication before this bench. To drive home this contention the Ld. DR beside pressing into service the standing order 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 on record by the appellant assessee to dismantle the respondent's former assertion and invalidate the effective standing order of the ITAT in force.

3. We have heard the rival submissions on 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.



4. 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.

5. The Hon'ble President of ITAT by an order dt. 19/10/2001 amended the territorial jurisdiction of this ITAT Panaji Benches, Panaji (Goa) by confining it to (a) The State of Goa comprising two districts viz; North Goa & South Goa (b) Belgaum alias Belgavi 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) State of Goa (b) Belgaum District and ‘Karwar Taluka of Uttara Kannada District’ of Karnataka State.

6. Now coming to present case, the clinching factual position that, the situs of the assessing officer who framed the original assessment in appellant’s case 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 appeal and stay application of the assessee. In view thereof, we dismiss the instant appeal and stay application *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 actually framed the assessment under challenge.

7. **In result, the appeal & the stay application 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**

**-S/d-
G. D. PADMAHALI
ACCOUNTANT MEMBER**

Panaji/Dt: 06th January, 2025

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| 1. The Appellant. | 2. The Respondent. | 3. The CIT(A)/NFAC Concerned |
| 4. PCIT Concerned | 5. DR, ITAT, Panaji Bench, Panaji | 6. Guard File |

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