



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. 104/PAN/2024

Assessment Year : 2019-20

Haresh Kumar Mehta
9, Fort Road, Belgaum
Karnataka-590016
PAN:ADBPM5747Q

..... Appellant

V/s

Asstt. Commissioner of Income Tax,
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;

This appeal is instituted by the assessee u/s 253(1) of the Income Tax Act, 1963 ['the Act' hereinafter] impugns the Order dt. 29/02/2024 passed by Ld. Commissioner of Income Tax Appeals-2, Panaji ['Ld. CIT(A)' hereinafter] u/s 250 of the Act anent to assessment year 2019-20 ['AY' hereinafter].

2. The case was called twice; none appeared at the behest of appellant.

On Revenue's request and for the sake of brevity after a mindful



consideration of limited issue involved, we deem it appropriate to proceed in absence of appellant *ex-parte* u/r 24 of ITAT-Rules, 1963 and adjudicate the same with the able assistance from the Revenue. Recording the same we advanced accordingly.

3. It emerges at the very outset from the Ld. DR's submissions that; the assessing officer who framed the original assessment dt. 22/06/2021 was the Asstt. Commissioner of Income Tax, Central Circle, Hubli city of Dharwad district of Karnataka State. It is therefore contended that, since the *situs* of the assessing officer who exercised the assessment jurisdiction over the appellant assessee falls outside the jurisdiction of Income Tax Appellate Tribunal, Panaji Benches Panaji, hence the appeal deserves 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 the appellant 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 instant case, the clinching factual position that, the situs of the assessing officer who framed 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. In view thereof, we dismiss the instant appeal *in limine* as '**not-maintainable**' with a grant of leave to institute it before an appropriate bench of the Tribunal which in law exercises jurisdiction over the Ld. AO who framed the assessment u/s 143(3) of the Act vide order dt. 22/06/2021.

7. In result, the appeal of the assessee is 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.
2. The Respondent.
4. PCIT Concerned
5. DR, ITAT, Panaji Bench, Panaji

-S/d-

**G. D. PADMAHSHALI
ACCOUNTANT MEMBER**

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

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