



**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 Nos. 025/PAN/2021**

**Assessment Year : 2016-17**

Navodaya Education Trust,  
S. No. 1129/2A, Navodaya Education Complex,  
Mantralaya Rd., Navodaya Nagar, Raichur  
PAN : AAATN5719R

..... Applicant

V/s

Dy. Commissioner of Income Tax  
Central Circle, Bellary.

..... Respondent

**Appearances**

Assessee by : None for the assessee

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

सुनवाई की तारीख / Date of conclusive Hearing : 28/01/2025

घोषणा की तारीख / Date of Pronouncement : 28/01/2025

**ORDER**

**PER G. D. PADMAHSHALI, AM;**

The present appeal of the assessee impugned the Order dt. 28/07/2021 passed by learned Commissioner of Income Tax Appeals-2, Panaji ['Ld. CIT(A)' hereinafter] u/s 250 of the Income-tax Act, 1961 ['the Act' hereinafter] which in turn arisen out of rectification order dt. 29/06/2017 passed u/s 154 of the Act by the learned Dy. Commissioner of Income Tax, Central Circle, Bellary ['Ld. AO' hereinafter] anent to assessment year 2016-17 ['AY' hereinafter]



2. The case was called twice; none appeared at the behest of appellant assessee, after a mindful consideration of limited issue involved, we deem it fit to proceed in the absence of appellant *ex-parte* u/r 24 of ITAT-Rules, 1963 and adjudicate the same with the able assistance from Ld. DR Capt. Pradeep Arya. Recording the same, we advanced accordingly.

3. It emerges at the very outset from the records that; the assessing officer who framed the appellant's assessment was Dy. Commissioner of Income Tax, Central Circle, Bellary district of Karnataka State. It is brought to our notice that, the *situs* of the assessing officer who exercised the assessment jurisdiction over the assessee falls outside the jurisdiction of Income Tax Appellate Tribunal, Panaji Benches Panaji. The present appeal filed by the assessee is therefore sought to be dismissed by the Revenue as not maintainable. To solidify the legal position in relation to jurisdiction, the Ld. DR candidly assisted by taking us through the standing order of ITAT issued in the year 1971 and also the recent judgement of the Hon'ble Supreme Court rendered in '*PCIT Vs ABC Paper Ltd.*' [2022, 447 ITR 1 (SC)].

4. We have heard the submissions on jurisdiction of this bench and subject to rule 18 (supra) perused the material placed on records and considered the issue in the light of settled position of law which was also forewarned to the parties present.



5. A similar issue of jurisdiction of this bench came for a consideration in ‘ACIT Vs Vishnukant C Bhutada’ (ITA 247/PAN/2019 dt. 06/01/2025) wherein the situs of the assessing officer who framed the assessment in that case was Bellary. After elaborate discussion, the co-ordinate bench dismissed the appeal of the revenue as not-maintainable. The relevant paragraphs for better understanding are reproduced herein below as;

*“5. We are mindful to state here that, although certain benches of the Tribunal exercise its 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. Reinforcing the above principle, the Hon’ble Supreme court by its judgement in ‘PCIT Vs ABC Papers Ltd.’ (supra), has put the issue of jurisdiction of appellate forum 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.*

*6. In aforesaid context we note that, 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 limited by amendment to (a) State of Goa (b) Belgaum District and ‘Karwar Taluka of Uttara Kannada District’ of Karnataka State.*

*7. The clinching factual position that situs of the assessing officer who framed the assessment of respondent under challenge was Bellary District of Karnataka which admittedly falls beyond the territorial jurisdiction of Panaji*



**Tribunal/Benches, therefore this Bench of the Tribunal per-se does not have jurisdiction to entertain the instant appeal of the Revenue, going by the Standing Order issued in 2002 (supra). As per the foregoing notification, the Tribunal's Bangalore Benches, Bangalore is vested with the territorial jurisdiction to entertain the appellant's instant appeal. In view thereof, without offering any comments, we dismiss the present appeal of the Revenue as 'not-maintainable' with a grant of leave to institute it before an appropriate bench of the Tribunal which in law exercises the jurisdiction over the Ld. AO who framed the assessment.** **(Emphasis supplied)**

6. A similar adjudication can also be traced in 'Manjunath Vishnusa Habib Vs ACIT' (ITA No 080/PAN/2024), 'Monappa S Shetty Vs ITO' (ITA No 168/PAN/2023), 'DCIT Vs M/s Kushal Stone Crushers & M Sand Plant' (ITA No 150/PAN/2023). In the absence of anything contrary brought to our notice in the present case, maintaining parity with the aforesaid adjudication (supra), without offering our comments we dismiss the present appeal of the assessee as '**not-maintainable**' with a grant of leave to institute it before an appropriate bench of the Tribunal which in law exercises the jurisdiction over the assessing officer who framed the assessment.

**7. In result, the appeal of the assessee is DISMISSED as above.**

In terms of rule 34 of ITAT Rules, 1963 the order 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: 28th January, 2025.

**Copy of the Order forwarded to :**

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.