

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. M. Balaganesh, Accountant Member**

ITA No. 210/Agr./2023 : Asstt. Year: 2021-22

Villupuram Municipal Employees Cooperative, Municipal Office, Villupuram, Tamil Nadu-605602 (APPELLANT)	Vs	Addl./JCIT(A), Gwalior, Madhya Pradesh (RESPONDENT)
PAN No. AAAAV3589J		

Assessee by : None

Revenue by : Sh. Shailendra Shrivastava, Sr. DR

Date of Hearing: 03.02.2025

Date of Pronouncement: 03.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2021-22, arises against the Addl./JCIT(A), Gwalior's DIN & order No. ITBA/APL/S/250/2023-24/1057557790(1) dated 31.10.2023, in proceedings u/s 143(1) of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. It is accordingly proceeded *ex-parte*.

3. It emerges during the course of hearing that "situs" of the assessee's Assessing Officer framing regular assessment is in Tamil Nadu as it is stated to be assessed at Polachi.

4. Faced with this situation, learned counsel submits that Agra Bench of the Income Tax Appellate Tribunal very well have jurisdiction to entertain this assessee's instant appeal; and more particularly, in light of the fact that the same is directed against the Addl./JCIT(A), Gwalior's lower appellate order. We find no merit in the assessee's instant arguments in light of this tribunal's STANDING ORDER UNDER INCOME-TAX (APPELLATE TRIBUNAL) RULES, 1963 defining territorial jurisdiction of various benches of the Income Tax Appellate Tribunal; as on 01.10.1997 wherein "situs" of the assessee's Assessing Officer is not covered under Agra Bench jurisdiction. We wish to make it clear here that not only para 4 of the said STANDING ORDER adopts "situs" of the location of the "office of the Assessing Officer" as the decisive factor in such an instance. We further quote PCIT Vs. ABC Paper Ltd. (2022) 447 ITR 1 (SC) deciding the very issue against the assessee.

5. We accordingly dismiss the assessee's instant appeal for want of territorial jurisdiction of the Income Tax Appellate Tribunal, Agra with liberty to be instituted afresh before the appropriate benches. It is made clear that delay in such a situation thereof; if any, as on date, shall stand condoned. Ordered accordingly.

6. This assessee's appeal is dismissed in above terms.

Order Pronounced in the Open Court on 03/02/2025.

Sd/-
(M. Balaganesh)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 03/02/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR