

**आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**INDORE BENCH, INDORE**  
**BEFORE SHRI B.M. BIYANI, ACCOUNTANT MEMBER**  
**AND**  
**SHRI PARESH M. JOSHI, JUDICIAL MEMBER**

ITA No.295/Ind/2024 (AY:2017-18)

DCIT (Exemption) Bhopal	<b><u>बनाम/</u></b> Vs.	Gopal Lalji Maharaj Trust 0, Hanumantal Jabalpur,
(Revenue/Appellant)		(Assessee/Respondent)

**(PAN: AAATG2124P)**

Revenue by	Shri Ashish Porwal, Sr.-DR
Assessee by	Shri Sukesh Kumar Agrawal, AR
Date of Hearing	07.04.2025
Date of Pronouncement	07.04.2025

**आदेश / O R D E R**

**Per B.M. Biyani, AM:**

This appeal has been filed by revenue challenging the order of first-appeal dated 07.02.2024 passed by Ld. Commissioner of Income-tax, National Faceless Appeal Centre, Delhi ["CIT(A)"] which in turn arise of assessment-order dated 31.12.2019 u/s 143(3) of the Income-tax Act, 1961 ["Act"] passed by Exemption Circle, Raipur ["AO"] for Assessment-Year ["AY"] 2017-18.

2. It emerged during earlier hearings that the original assessment-order from which this appeal has arisen, had been passed by the Assessing Officer

having situs at Raipur. Since ITAT, Indore Bench does not have jurisdiction over Raipur, this appeal is not maintainable in ITAT, Indore Bench as per *Explanation 4 to Standing Order dated 01/10/1997 issued under Rule 4(1) of Income Tax Appellate Tribunal Rules, 1963* read with the decision of Hon'ble Apex Court in ***PCIT Vs ABC Paper Ltd. [2022] 447 ITR 1 (SC) / [2022] 141 taxmann.com 332 (SC)***. Hence, the revenue/appellant was questioned on this issue.

3. Ld. DR for revenue/appellant submitted that although the assessment-order was passed by AO located at Raipur on 31.12.2019 but subsequently vide Notification dated 05.10.2020 issued by the office of JCIT(Exemption), Bhopal the post of ACIT/DCIT (Exemption), Raipur has been abolished and the jurisdiction has been merged in ACIT/DCIT (Exemption), Bhopal w.e.f. 13.08.2020. Therefore, the present appeal filed before this Bench of Indore may be treated as maintainable.

4. We deliberated the issue in hearing. It is now a settled approach being adopted by all benches of ITAT across the country that the AO's situs will determine the jurisdiction of ITAT, Bench. This is so because of *Explanation 4 to Standing Order dated 01/10/1997 issued under Rule 4(1) of Income Tax*

*Appellate Tribunal Rules, 1963* read with the decision of Hon'ble Apex Court in ***PCIT Vs ABC Paper Ltd. [2022] 447 ITR 1 (SC) / [2022] 141 taxmann.com 332 (SC)***. Since the ITAT, Indore Bench does not have jurisdiction over Raipur which was the situs of AO who passed original assessment-order, this appeal is not maintainable before ITAT, Indore Bench. We feel that even if the jurisdiction of AO situated at Raipur had been subsequently merged into the AO situated at Bhopal, the proper course for the present AO situated at Bhopal shall be to file appeal before appropriate Bench of ITAT which holds jurisdiction over Raipur.

5. Therefore, without offering our comments on merits of the case, we deem it fit to dismiss this appeal 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 AO who framed the impugned assessment for the year under consideration. Liberty is, however, given to the revenue to come in M/A for restoration of this appeal if the revenue still considers that the present appeal is maintainable before ITAT, Indore Bench.

**6. Resultantly, this appeal is dismissed.**

Order pronounced in open court immediately after conclusion of hearing on 07/04/2025 and subsequently reduced in writing.

Sd/-  
(PARESH M.JOSHI)  
JUDICIAL MEMBER

Sd/-  
(B.M. BIYANI)  
ACCOUNTANT MEMBER

**Indore**

दिनांक/ Dated : 07/04/2025

Patel/Sr. PS

Copies to: (1) The appellant  
(2) The respondent  
(3) CIT  
(4) CIT(A)  
(5) Departmental Representative  
(6) Guard File

By order  
Sr. Private Secretary  
Income Tax Appellate Tribunal  
Indore Bench, Indore