



सत्यमेव जयते



**IN THE INCOME TAX APPELLATE TRIBUNAL, PANAJI BENCH, GOA
BEFORE HON'BLE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

AND

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

ITA Nos. 149/PAN/2025

Assessment Year : 2019-20

Somashekhar Mallayya Hiremath

A/p.: Navalagi, Tal.: Jamkhandi,

Dist.: Bagalkot, Karnataka.

PAN : AFOPH9655P

..... *Appellant*

V/s

Income Tax Officer,

Ward-1 Bagalkot.

..... *Respondent*

Appearances

Assessee by : Mr Veeranna Murgod ['Ld. AR']

Revenue by : Ms Rijula Uniyal ['Ld. DR']

Date of conclusive Hearing : 14/08/2025

Date of Pronouncement : 18/08/2025

ORDER

PER G. D. PADMAHSHALI;

The captioned appeal by the assessee impugns DIN & Order No ITBA/NFAC/S/250/2024-25/1075220136 dt. 29/03/2025 passed by National Faceless Appeal Centre, Delhi ['Ld. NFAC'] u/s 250 of the Income-tax Act, 1961 ['the Act'] which in turn emanated from order of assessment dt. 02/03/2024 passed u/s 147 r.w.s. 144 of the Act by National Faceless e-Assessment Centre, Delhi ['Ld. NFeAC'] in relation to assessment year 2019-20 ['AY'].



2. At the outset of hearing, the rival parties have commonly submitted that, although the original assessment in the case was framed in faceless regime, the assessing officer who holds the territorial jurisdictional for passing order giving effect is indeed the **Income Tax Officer, Ward-1 Bagalkot District of Karnataka** ['Ld. AO']. The appellant therefore entreated that, since the *situs* of the Ld. AO who exercises territorial jurisdiction over the assessee falls outside the territorial jurisdiction of Income Tax Appellate Tribunal ['ITAT'], Panaji Benches Goa, the present may be transferred to respective bench which in law holds the jurisdiction. *Per contra*, reiterating the text from Standing Order of ITAT issued in the year 2002 and from the binding ratio laid in '*PCIT Vs ABC Paper Ltd.*' [2022, 447 ITR 1 (SC)] the Ld. DR averred that, in view of rule 4 of ITAT-Rules, 1963 this bench lacks authority to transfer the appeal, therefore appeal deserves dismissal *in limine* on the ground of jurisdiction.

3. We have heard the rival party's submission and subject to rule 18 (supra) perused the material placed on records. We note that an identical issue came for a consideration in '*DCIT Vs M/s Kushal Stone Crushers & M Sand Plant*' (ITA No 150/PAN/2023 dt. 26/11/2024) wherein situs of assessing officer who framed assessment was Mangalore, the Co-ordinate bench dismissed the appeal of the Revenue *in limine* as not-maintainable 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 under challenge being Mangaluru which falls beyond the territorial jurisdiction of Panaji Tribunal/Benches, therefore this Bench of the Tribunal does not have jurisdiction to entertain the instant appeal, going by the Standing Order (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 our comments we dismiss the present appeal 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 impugned assessment dt. 08/03/2021.” *(Emphasis supplied)*



4. A similar view also found taken 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 any contrary decision/adjudication brought to our notice thus necessitating departure from maintaining parity with the former adjudication (supra), without offering our comments we dismiss the present appeal of the assessee *in limine* as ‘*not-maintainable*’ with a grant of leave to re-institute it (accompany therewith same challan of appeal fees already paid), before an appropriate bench of the Tribunal which in law exercises the jurisdiction over the assessing officer who **had** the territorial jurisdiction over the appellant assessee for the assessment year under consideration.

5. The appeal in result stands DISMISSED in aforestated terms.

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. PADMAHSHALI
ACCOUNTANT MEMBER

Panaji/Dt: 18th August, 2025.

Copy of the Order forwarded to:

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

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