



**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. 044 & 045/PAN/2025**

**Assessment Year : 2014-15 & 2017-18**

Vivek Rajendra Bikarnakatte  
No. 1-24/1, Panama House,  
Kuloor, Kavoor, Panjimogaru,  
Mangaluru-575013.  
PAN : AMSPB8241J

..... *Appellant*

V/s

Asstt. Commissioner of Income Tax,  
Central Circle-2, Mangaluru.

..... *Respondent*

**Appearances**

Assessee by : None for the assessee

Revenue by : Mr M Satish ['Ld. DR']

सुनवाई की तारीख / Date of conclusive Hearing : 07/04/2025

घोषणा की तारीख / Date of Pronouncement : 07/04/2025

**ORDER**

**PER G. D. PADMAHSHALI;**

This twin appeals of the assessee impugns separate orders both dt. 22/01/2025 passed by the 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 separate orders of assessment both dt. 28/12/2018 passed u/s 144 r.w.s. 153A & 144 of the Act respectively by the Asstt. Commissioner of Income Tax, Central Circle-2, Mangaluru ['Ld. AO' hereinafter] in relation to assessment year 2014-15 & 2017-18 ['AYs' hereinafter].



2. The cases were called twice; none appeared at the behest of the appellant, having regard to limited issue involved herein, rejecting the application for withdrawal on respondent revenue's request, we proceeded *ex-parte* in the absence of appellant u/r 24 of ITAT-Rules, 1963.

3. The conjoint consideration of material placed on records including letter of withdrawal dt. 05/04/2025 and submissions of Ld. DR it reveals that; the assessing officer who holds the territorial jurisdictional over the assessee was Ld. ACIT, Central Circle-2, Mangaluru District of Karnataka. Therefore, it was averred by the Revenue that, the *situs* of the Ld. AO who exercises territorial jurisdiction over the assessee falls outside the territorial jurisdiction of Income Tax Appellate Tribunal ['ITAT' hereafter], Panaji Benches Panaji. Reiterating the text from standing order of ITAT issued in the year 2002 and binding precedence laid in '*PCIT Vs ABC Paper Ltd.*' [2022, 447 ITR 1 (SC)] the Ld. DR further asserted that, in view of the rule 4 of ITAT-Rules this bench is not even empowered to transfer these appeals to the respective bench of ITAT. To buttress this proposition the respondent Revenue by placing strong reliance on the decision of Hon'ble Apex Court rendered in '*PCIT Vs MSP*' [2023, 454 ITR 280 (SC)] prayed that, these appeals of the appellant assessee *de-facto* deserves to be dismissed *in limine* on the ground of jurisdiction as not maintainable.



4. We have heard the Ld. DR 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 the situs of the assessing officer who framed the assessment was Mangaluru District of State of Karnataka therefore the Co-ordinate bench on the ground of jurisdiction vide para 5-7 has 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)

5. 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 thus necessitating departure from maintaining parity with the aforesaid adjudication (supra), without offering our comments we dismiss these appeals of the assessee *in limine* as ‘**not-maintainable**’ with a grant of leave to institute them (accompany therewith challans 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 years under consideration.

**6. These appeals in result stands 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. PADMAHSHALI  
ACCOUNTANT MEMBER**

Panaji/Dt: 07th April , 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, Panaji | 6. Guard File                |

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