



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. 164 & 165/PAN/2023

Assessment Year : 2017-18 & 2020-21

Suvarna Co-operative Society Limited.

No. 111, T.S.S. Road,

Sirsi, Uttara Kannda, Karnataka.

PAN : AALAS4363C

..... Applicant

V/s

Income Tax Officer,

Ward-1, Sirsi, Uttara Kannada.

..... Respondent

Appearances

Assessee by : Mr Sandeep Chalapathy ['Ld. AR']

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

सुनवाई की तारीख / Date of conclusive Hearing : 18/02/2025

घोषणा की तारीख / Date of Pronouncement : 18/02/2025

ORDER

PER BENCH(1:1):

The present twin appeals of the assessee impugns separate orders both dt. 09/08/2023 passed by National Faceless Appeal Centre, Delhi ['Ld. NFAC' hereinafter] u/s 250 of the Income-tax Act, 1961 ['the Act' hereinafter] which in turn arisen out of corresponding order of assessment passed u/s 143(3) r.w.s. 263/144B of the Act by National Faceless e-Assessment Centre, Delhi ['Ld. NFeAC' hereinafter] in relation to assessment year 2017-18 & 2020-21 ['AYs' hereinafter] respectively.

2. It emerges at the very outset upon conjoint consideration of records and submission of Ld. AR that; although the original assessments in these cases were framed in faceless regime, the assessing officer who holds the



jurisdictional for passing order giving effect is indeed the Income Tax Officer, Ward-1, Sirsi of Uttara Kannada District of Karnataka [‘Ld. AO’ hereafter]. It is therefore brought to our notice 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. The present twin appeals are therefore required to be transferred to ITAT Bengaluru Benches, Bengaluru. To coagulate this legal position, the rival parties taken us through standing order of ITAT issued in the year 2002 and the binding precedence laid in ‘*PCIT Vs ABC Paper Ltd.*’ [2022, 447 ITR 1 (SC)]. The Revenue pressing into service rule 4 of ITAT-Rules, 1963 *per contra* prayed for dismissal of these appeals *in limine*.

3. We have heard the rival parties’ 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.

4. A identical issue of jurisdiction of this bench came for a consideration in ‘*ITO Vs Gajanan Rama Palankar*’ (ITA 091/PAN/2024 dt. 05/02/2025) wherein the situs of the assessing officer who framed the assessment in that case was Sirsi Taluka of Uttara Kannada District of Karnataka State. The Co-ordinate bench, after its elaborate discussion on maintainability of



appeal on the ground of jurisdiction has dismissed the appeal of the revenue *in limine* as not-maintainable. The relevant paragraphs for better understanding are reproduced herein below;

“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 being Sirsi, Uttara Kannada 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 dt. 31/12/2019.”
(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 necessitating departure from maintaining parity with the aforesaid adjudication (supra), without offering our comments we dismiss the present twin 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. Both the 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: 18th February, 2025. (1:1)

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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.