

**IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH MUMBAI**

**BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT &
SHRI MAKARAND VASANT MAHADEOKAR, ACCOUNTANT MEMBER**

**1. ITA No. 8155/Mum/2025
(Assessment Year: 2016-17)**

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**2. ITA No. 8156/Mum/2025
(Assessment Year: 2017-18)**

DCIT 4(2)(1) Room No. 640, Aayakar Bhavan, M. K. Road, Churchgate, Mumbai – 400 020	Vs.	Maharaja Builders Private Limited, 4A Vikas Centre S. V. Road, Santacruz West, Mumbai – 400 054
PAN/GIR No. AAACM7464M		
(Applicant)		(Respondent)

**3. C.O. No. 60/Mum/2026
(Assessment Year: 2016-17)**

&

**4. C.O. No. 61/Mum/2026
(Assessment Year: 2017-18)**

Maharaja Builders Private Limited, 4A Vikas Centre S. V. Road, Santacruz West, Mumbai – 400 054	Vs.	DCIT 4(2)(1) Room No. 640, Aayakar Bhavan, M. K. Road, Churchgate, Mumbai – 400 020
PAN/GIR No. AAACM7464M		
(Applicant)		(Respondent)

Revenue by	Shri Umashankar Prasad, Ld. DR
Assessee by	Shri Tarang Mehta, Ld. AR
Date of Hearing	26.02.2026
Date of Pronouncement	26.02.2026

आदेश / ORDER

PER MAKARAND VASANT MAHADEOKAR, AM:

These two appeals filed by the Revenue and the Cross Objections filed by the assessee arise out of the respective orders passed by the Commissioner of Income Tax (Appeals), Pune-12 dated 10.09.2025 for A.Ys. 2016-17 and 2017-18.

2. For A.Y. 2016-17, the penalty order was passed by the Deputy Commissioner of Income Tax, Central Circle-1, Nashik dated 26.03.2022 under section 271(1)(c) of the Income-tax Act, 1961. For A.Y. 2017-18, the penalty order was passed by the Deputy Commissioner of Income Tax, Central Circle-1, Nashik dated 26.03.2022 under section 270A of the Act.

3. The Revenue has preferred the present appeals before this Bench against the relief granted by the CIT(A), Pune-12, while the assessee has filed Cross Objections in both the appeals.

4. At the time of hearing, the learned Authorised Representative (AR) submitted that the impugned orders were passed by the Deputy Commissioner of Income Tax, Central Circle-1, Nashik. It was contended that Nashik falls within the

territorial jurisdiction of the Pune Bench of the Tribunal and therefore the present appeals filed before this Bench are not maintainable.

5. The learned Departmental Representative (DR) fairly agreed that the Assessing Officer who passed the orders was from Nashik and therefore the jurisdiction would lie with the Pune Bench of the Tribunal.

6. From the record, it is evident that the assessment orders and the consequential penalty proceedings were passed by the Deputy Commissioner of Income Tax, Central Circle-1, Nashik. Thus, the jurisdictional Assessing Officer is situated at Nashik which falls within the territorial jurisdiction of the Pune Bench of the Tribunal.

7. The jurisdiction of the Tribunal Bench is governed by Section 253 of the Income-tax Act, 1961 read with Rule 4(1) of the Income-tax (Appellate Tribunal) Rules, 1963. As per Rule 4(1), jurisdiction of a Bench is determined with reference to the location of the office of the Assessing Officer who passed the order.

8. The above principle now stands conclusively settled by the Hon'ble Supreme Court. In ***PCIT vs. ABC Papers Ltd. (2022) 447 ITR 1 (SC)*** the Hon'ble Supreme Court held that appeals against every decision of the Tribunal shall lie only before the High Court within whose jurisdiction the Assessing Officer who

passed the assessment order is situated. It was further decided that even if the case or cases of an assessee are transferred in exercise of power under Section 127 of the Act, the High Court within whose jurisdiction the Assessing Officer has passed the order, shall continue to exercise the jurisdiction of appeal. The Hon'ble Supreme Court further clarified that transfer under section 127 affects only administrative jurisdiction of Income-tax Authorities and does not determine appellate jurisdiction.

9. The above principle has been reaffirmed by the Hon'ble Supreme Court in ***PCIT vs. MSPL Ltd. (2023) 454 ITR 280 (SC)*** wherein it was held that where the Assessing Officer and CIT(A) had passed the orders at Bangalore, the appeal would lie only before the Bangalore Bench of the Tribunal and not before the Mumbai Bench.

10. Thus, the jurisdiction of the Tribunal Bench is determined by the location of the Assessing Officer who passed the order and not by the place where the appeal has been filed or where the parties are located.

11. In the present case, since the orders have been passed by the Deputy Commissioner of Income Tax, Central Circle-1, Nashik, the jurisdiction to entertain the present appeals lies with the Pune Bench of the Tribunal. Accordingly, the present appeals filed by the Revenue before this Bench are held to be not maintainable for want of territorial jurisdiction. However, the Revenue is granted liberty to file the appeals before the

appropriate Bench in accordance with law. If any delay occurs in filing the appeals before the appropriate Bench, the question of condonation of delay shall be considered by the said Bench in accordance with law.

12. At the time of hearing, the learned AR submitted that in view of the above position, the assessee does not wish to press the Cross Objections and seeks permission to withdraw the same.

13. The learned DR did not object.

14. Accordingly, the Cross Objections filed by the assessee are dismissed as withdrawn.

15. In the Result, the appeals filed by Revenue are dismissed as not maintainable with a liberty to file appeals before the appropriate Bench and the Cross Objections filed by the assessee are dismissed as withdrawn.

Order pronounced in the open court on 26.02.2026.

**Sd/-
(SAKTIJIT DEY)
VICE PRESIDENT**

**Sd/-
(MAKARAND VASANT MAHADEOKAR)
ACCOUNTANT MEMBER**

Mumbai, Dated 26/02/2026
Dhananjay, Sr.PS

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT

5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, मुम्बई/ ITAT, Mumbai