

आयकर अपीलीय अधिकरण, 'B' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI

श्री इंटूरी रामा राव, लेखा सदस्य एवं श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष
BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND SHRI MANU KUMAR GIRI, JUDICIAL MEMBER

आयकर अपील सं./ITA Nos. 1675 & 1681/Chny/2024
निर्धारण वर्ष /Assessment Years: 2017-18 & 2018-19

Assistant Commissioner of Income Tax Vs. Indian Bank
Corporate Circle 6(1), Chennai 254-260, Avvai Shanmugan
Salai, Royapettah, Chennai
600014
[PAN: AACCA8464F]
(अपीलार्थी/Appellant) (प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri Sanjeev Aditya, CA
प्रत्यर्थी की ओर से /Respondent by : Shri Shiva Srinivas, CIT
सुनवाई की तारीख/Date of Hearing : 11.03.2026
घोषणा की तारीख /Date of pronouncement : 11.03.2026

आदेश / O R D E R

PER BENCH:

These two appeals filed by the revenue are directed against the different orders of the Ld. Commissioner of Income Tax (Appeals) (NFAC) Delhi [CIT(A)] both dated 28.03.2024 for Assessment Years 2017-18 & 2018-19.

2. Ld. AR for the assessee, at the outset, submits that the revenue has wrongly filed both the appeals before Chennai Benches of Tribunal instead of Kolkata Benches of Tribunal as the Assessing Officer who

passed the order dated 28.12.2019 u/s 143(3) of the Act is the ACIT, Circle 6(1), Kolkata and the appeals lies only before the Kolkata Benches of Tribunal and not before Chennai Benches of Tribunal. The Id. AR for the assessee submits that the Hon'ble Supreme Court in the case of DCIT vs. MSPL Ltd reported in 150 taxmann.com 44, following its own ruling in the case of Pr. CIT vs. ABC Papers Limited reported in 141 taxmann.com 332/447 ITR 1 held that the Tribunal and the jurisdiction of the concerned High Court who depend on the Assessing Officer who passed the order.

3. The Id. AR therefore, submits that since in the assessee's case, the Assessing Officer who completed and passed the assessment orders dated 28.12.2019 & 30.04.2021 is ACIT, Circle 6(1), Kolkata and e-assessment whose jurisdictional assessing officer (JAO) is in Kolkata. These two appeals lie only before the Kolkata Benches of Tribunal and not before Chennai Benches of Tribunal.

4. Per contra, the Id. DR for the appellant/revenue did not controvert the legal position and the submissions of Id. AR for the assessee.

5. Heard rival submissions and perused the orders of authorities below. In the present appeals, therefore, challenges the orders of Id. CIT(A), NFAC, Delhi which order passed by pursuant to the order u/s 143(3) dated 28.12.2019 passed by ACIT, Circle 6(1), Kolkata and National e-Assessment Centre, Delhi. Therefore, the present appeals are not

maintainable at Chennai Tribunal. Further, respectively following the judgement of the Hon'ble Supreme Court in the case of Pr. CIT vs. ABC Papers Limited reported in 447 ITR 1 (supra), we disposed of these two appeals as withdrawn with a direction and liberty to the revenue/appellant to file proper appeals before the Income Tax Appellate Tribunal, Kolkata within 3 months from the date of receipt of this order. Liberty is accordingly granted to the revenue.

6. In the result, the captioned revenue appeals are disposed of as withdrawn in terms of above order.

Order pronounced on the 11th day of March, 2026 in Chennai.

Sd/-

(इंटूरी रामा राव)

(INTURI RAMA RAO)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai, दिनांक/Dated: 11.03.2026

*Ganesh Kumar, Sr. P.S (on tour)

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
Chennai/Madurai/Salem/Coimbatore.
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF

