



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. 488/PAN/2025

Assessment Year : 2015-16

Sangeeta Kuriakos

Agva Seaface Basement

Lane No. 3, Street No.-2,

Nr Manipal Hospital, Nagalli Hills,

Taleigao, Goa-403004

PAN : ADIPK9092M

..... *Appellant*

V/s

Income Tax Officer/CPC,

Mum-C(197)(1), Mumbai

..... *Respondent*

Appearances

Assessee by : Mr D. E. Robinson ['Ld. AR']

Revenue by : Mr Sanket Deshmukh ['Ld. DR']

Date of conclusive Hearing : 16/03/2026

Date of Pronouncement : 16/03/2026

ORDER

PER G. D. PADMAHSHALI;

This appeal challenged DIN & Order No. ITBA/APL/250/2025-26/1082170484(1) dt. 30/10/2025 passed by the National Faceless Appeal Centre, Delhi ['Ld. NFAC' hereinafter] u/s 250 of the Income-tax Act, 1961 ['the Act' hereinafter] which emanated from an *ex-parte* order of assessment dt. 05/03/2024 passed u/s 147 r.w.s. 144 of the Act by the National Faceless e-Asstt Centre, Delhi ['Ld. CPC' hereinafter] for assessment year 2015-16 ['AY' hereinafter].



2. At the outset of hearing, the Ld. Robinson candidly submitted that, the assessee failed to file return and as per PAN data the assessee's address was D-121, 2nd Floor, Saket, New Delhi-110017. In the absence of return the assessee's case was reopened on the basis of information and in the event of failure on the part of assessee to explain nature & source of various financial transactions, the income was assessed to the best of judgement u/s 147 r.w.s. 144 of the Act by the NFeAC. However as per form 35 for the year under consideration the assessing officer who hold the territorial jurisdictional over the assessee is **Ld. ITO, Circle-22(1) Mumbai [Mum-C(197)(1)]**. Therefore, it was averred by the appellant 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' hereinafter], Panaji Bench Goa. *Per contra*, reiterating the text from standing order of ITAT issued in 2002 and binding precedence laid in '*PCIT Vs ABC Paper Ltd.*' [2022, 447 ITR 1 (SC)] the Revenue claimed that, in view of the rule 4 of ITAT-Rules this bench is not even empowered to transfer the appeal to the respective bench of ITAT. To buttress this proposition the Ld. DR placed strong reliance on the decision of Hon'ble Apex Court rendered in '*PCIT Vs MSP*' [2023, 454 ITR 280 (SC)] prayed that, the present appeal of the appellant assessee *de-facto* deserve to be dismissed *in limine* on the ground of jurisdiction as not maintainable.



3. We have heard rival party's consensual submissions 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)

4. A similar ratio was followed in 'Manjunath Vishnusa Habib Vs ACIT' [2025 (8) TMI 880], '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 aforesaid adjudications (supra), without offering our comments we dismiss the present appeal of the appellant *in limine* as '**not-maintainable**' with a grant of leave to institute it (accompanying therewith 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 year under consideration.

5. In result, the appeal 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: 16th March, 2026.

Copy of the Order forwarded to:

- | | | |
|-------------------|--------------------------------|------------------------------|
| 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.