



CNR: KAHC010529932026

NC: 2026:KHC:41461-DB
ITA No. 136 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU
DATED THIS THE 6TH DAY OF AUGUST, 2026
PRESENT
THE HON'BLE MR. JUSTICE S.G.PANDIT
AND
THE HON'BLE DR. JUSTICE K.MANMADHA RAO
INCOME TAX APPEAL NO. 136 OF 2026

BETWEEN:

1. THE PR. COMMISSIONER
OF INCOME-TAX-1,
5TH FLOOR, BMTC BUILDING,
80 FEET ROAD, KORMANGALA,
BENGALURU-560 095.
2. THE ASST. COMMISSIONER
OF INCOME TAX
CENTRAL CIRCLE-3, COIMBATORE.

PRESENT ADDRESS:
THE INCOME-TAX OFFICER,
WARD-1(2)(1), 2ND FLOOR,
BMTC BUILDING, 80 FEET ROAD,
KORMANGALA,
BENGALURU-560 095.

Digitally signed by
NANJUNDACHARI
Location: High
Court of
Karnataka

(BY SRI. RAVI RAJ Y. V., ADV.)

...APPELLANTS

AND:

M/S. P.P. ENTERPRISES
215/4C1/217/C1, 1ST FLOOR,
P.P. COMPLEX, ODDANCHATAM,
DINDIGUL-624 704
PAN NO. AATFP 5166H
PAN NO. AAPFP 7024C.

...RESPONDENT



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THIS APPEAL IS FILED UNDER SECTION 260A OF THE INCOME TAX ACT, PRAYING TO ALLOW THE APPEAL AND SET ASIDE THE ORDERS PASSED BY THE INCOME TAX APPELLATE TRIBUNAL, BENGALURU IN ITA NO.3382/CHNY/2024 DATED 09.02.2026 FOR ASSESSMENT YEAR 2017-18 ANNEXURE-A AND CONFIRMING THE ORDER OF THE APPELLATE COMMISSIONER CONFIRM THE ORDER PASSED BY THE ASST. COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE-3, COIMBATORE.

THIS APPEAL, COMING ON FOR ORDERS, THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
AND
HON'BLE DR. JUSTICE K.MANMADHA RAO

ORAL JUDGMENT

(PER: HON'BLE MR. JUSTICE S.G.PANDIT)

This appeal is filed under Section 260A of the Income Tax Act, 1961 questioning order dated 09.02.2026 in ITA.No.3382/CHNY/2024 passed by the Income Tax Appellate Tribunal, 'C' Bench, Chennai (for short, 'the Tribunal').

2. On scrutiny of the appeal, the Registry has raised objections with regard to maintainability of ITA before this Court.



3. Heard learned senior standing counsel Sri.Y.V.Raviraj for appellants/Revenue.

4. Learned senior standing counsel Sri.Y.V.Raviraj submits that the present appeal was filed taking note of the fact that the assessee is at Bengaluru and further he submits that the assessment has taken place at Coimbatore, since the Centralization has taken place after consequent search.

5. From the appeal papers, it is seen that the assessment order in respect of the respondent/assessee is passed by the Assistant Commissioner of Income Tax, Central Circle-3, Coimbatore and the ITAT Order is passed by the 'C' Bench, Chennai. Therefore, the Registry has rightly raised office objection with regard to maintainability of ITA before this Court.

6. The Hon'ble Apex Court in the case of ***Principal Commissioner of Income-Tax vs. ABC Papers Ltd.,***



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[(2022) 141 taxmann.com 332 (SC)] while considering the identical situation, at paragraph 33 has held as follows:

"33. In conclusion, we hold that appeals against every decision of the ITAT shall lie only before the High Court within whose jurisdiction the Assessing Officer who passed the assessment order is situated. 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. This principles is applicable even if the transfer is under Section 127 for the same assessment year(s)."

The Hon'ble Apex Court in the above decision has made it clear that appeal against every decision of the ITAT shall lie only before the High Court within whose jurisdiction the Assessing Officer who passed the assessment order is situated.

7. In the instant case, the assessment order is passed by the Assistant Commissioner of Income Tax,



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Central Circle-3, Coimbatore. Hence, this Court would not get jurisdiction. Accordingly, appeal stands dismissed as not maintainable, with liberty to file appeal before appropriate jurisdictional High Court.

8. Registry is directed to return certified copy of the ITAT order in ITA.No.3382/CHNY/2024 dated 09.02.2026, on furnishing Xerox copy of the same.

**Sd/-
(S.G.PANDIT)
JUDGE**

**Sd/-
(DR.K.MANMADHA RAO)
JUDGE**

NC
CT:bms
List No.: 1 Sl No.: 5