IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.693 of 2010

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Dr. Rabindra Kumar Singh, son of Late Ramcharitra Singh, resident of E-57, Ashok Vihar, P.O. Hinoo, P.S. Angora, Dist. Ranchi

.... Appellant/Appellant

Versus

Commissioner of Income Tax, Patna (Central)

.... Opposite Party/Respondent

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with

Miscellaneous Appeal No.724 of 2010

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Dr.Rabindra Kumar Singh

.... Appellant

Versus

Commissioner of Income Tax, Patna (Central)

.... Respondents

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with

Miscellaneous Appeal No.725 of 2010

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Dr.Rabindra Kumar Singh

.... Appellant

Versus

Commissioner of Income Tax, Patna (Central)

.... Respondents

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Appearance :
(In all the appeals)
For the Appellant/s : Ms. Dr. R. Usha, Advocate
For the Respondent/s : Ms. Archana Sinha, Sr. Standing Counsel, Income Tax with M/S Alok Kumar & Shalini Bihari, J.Cs.

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL ORDER
(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

5 23-02-2016 A preliminary objection is taken by learned counsel for the respondent-Revenue that the appeals filed here against the order of the Income Tax Tribunal, Circuit Bench, Ranchi would not be maintainable before this Court. Learned counsel for the appellant has sought to justify the filing of the appeals on the sole

ground that the order under appeal before the Tribunal was of the Commissioner of Income Tax (Central), Patna and thus the appeals would be maintainable before this High Court.

Apart from the fact that that the Assessee and the Assessing Officer, namely, Deputy Commissioner of Income Tax, Ranchi both are in the State of Jharkhand, an important fact to be considered in an appeal under Section 260A would be that the order has been passed by the Income Tax Appellate Tribunal, Circuit Bench, Ranchi for which the jurisdictional High Court would be the Jharkhand High Court and not the Patna High Court. It is trite that all Income Tax Appellate Tribunals in the matter of precedent would be bound by the decision of their respective jurisdictional High Courts. Thus, the appeals arising out of the orders of the Income Tax Appellate Tribunal located in Jharkhand can only be filed before the Jharkhand High Court.

For the said reason, the appeals are not maintainable before this Court. They are, accordingly, dismissed as not maintainable with liberty to the appellant to approach the appropriate forum.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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