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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 964 OF 2017

Pr. Commissioner of Income Tax – 15 … Appellant

V/s.

M Modal Global Services Pvt. Ltd. ... Respondent.

Mr. Suresh Kumar for the Appellant.

CORAM : M.S. SANKLECHA &
NITIN JAMDAR, JJ.

DATE : 11 SEPTEMBER 2019.

***P.C.* :-**

By this Appeal under Section 260A of the Income Tax Act, 1961 (the Act), the Appellant – Revenue challenges the order passed by the Income Tax Appellate Tribunal, Bangalore dated 29 May 2015.

2. Though in the appeal memo at two places mentions the Tribunal as at Mumbai, the record and proceedings, averments in the appeal memo and so also the learned Counsel for the Appellant points out that the impugned order is passed by the Tribunal at

Bangalore. The copy of the impugned order passed by the Tribunal at Bangalore is annexed.

2. The question therefore arises is whether the Appeal would be maintainable in this Court under Section 260A of the Income Tax Act. The Appeal is filed in this Court on the premise that the Respondent – Assessee is now being assessed at Mumbai.

3. In identical issue came up for consideration before this Court in the case of *Principal Commissioner of Income Tax, Pune v. Sungard Solutions (I) (P) Ltd. (2019) 105 Taxmann.com 67*. Here also an Appeal was filed in this Court challenging the orders passed by the Income Tax Tribunal at Bangalore on the ground that the situs of the Assessing Officer which would alone determine the High Court which would have the jurisdiction. The Division Bench of this Court in the case of *Sungard Solutions* negated the contention and held that the Appeal will have to be filed at Karnataka High Court and the Appeal was returned to the Appellant – Revenue.

4. We are not being shown any reason to deviate from the view already taken by this Court in the case of *Sungard Solutions.*

5. The Appeal is disposed of as not maintainable in this Court. The Appeal is returned to the Appellant to take appropriate steps as may be advised.

6. The Appeal disposed of in the above terms.

NITIN JAMDAR, J. **M.S. SANKLECHA, J .**