

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'A', NEW DELHI**

**BEFORE SHRI I.C.SUDHIR, JUDICIAL MEMBER  
AND SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER**

**ITA No. 4565/Del/2012**

**AY: 2008-09**

Aryan Corporate Solution (P) Ltd. E 185, First Floor Sector 63 Noida 201 301	vs.	ITO, Ward 2(1) New Delhi
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PAN: AAGCA 2781 B

**(Appellant)**

**(Respondent)**

**Appellant by** : Sh. K.P.Garg, C.A.

**Respondent by** : Sh. K.K. Jaiswal, D.R.

**ORDER**

**PER J. SUDHAKAR REDDY, ACCOUNTANT MEMBER**

This is an appeal filed by the Assessee directed against the order dated

of Ld.CIT(A)-V, New Delhi pertaining to the Assessment Year (hereinafter referred to as the A.Y.) 2008-09.

**2.** We have heard Shri K.P. Garg, the Ld.Counsel for the assessee and Sh. K.K.Jaiswal, Ld.D.R. on behalf of the Revenue.

**3.** The sole issue that is in dispute before us, is that the jurisdiction of the Assessing Officer to assess the income of the assessee. It is the case of the assessee that it falls within the jurisdiction of 'ITO-Ward 1(2), Noida' and not 'ITO, Ward 2(1), New Delhi'.

4. After perusing the record, we find that the assessee company has its registered office at Noida, U.P. The PAN details recorded shows that the assessee company is having its address at A 31, Second Floor, Vaishali International, Sector 3, Noida, G.B. Nagar, U.P. 201 301 and that for filing returns of income the assessee should contact ITO, Company Ward 1(2). The assessee has filed the return for the A.Y. 2008-09 with the ITO, Company Ward 1(2), Noida. The Central Processing Centre processed the return accordingly recording the Noida address of the assessee.

4.1. The ITO, Ward 2(1), New Delhi issued notice u/s 142 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') dated 6<sup>th</sup> December, 2010 to the assessee. In reply the assessee on 13<sup>th</sup> December, 2010 stated that it has filed its e-return of income with the ITO, Circle 1(2), Noida and that the ITO, Ward 2(1) Delhi has no jurisdiction over the case. A copy of the Company's Incorporation Certificate, PAN etc. were filed. Again on 15<sup>th</sup> December, 2010 the ITO, Ward 2(1), Delhi was informed that he has no jurisdiction. Despite that the ITO, Ward 2(1), New Delhi passed an order u/s 144 of the Act. From the above discussion it is clear that the ITO, Ward 2(1), New Delhi has no jurisdiction in the case. No Officer can confer jurisdiction on himself, without an order from the competent authority. Thus the order passed is bad in law. The assessment is quashed and the appeal of the assessee is allowed.

5. In the result assessee's appeal is allowed.

Order pronounced in the Open Court on 27<sup>th</sup> May, 2016.

Sd/-  
**(I.C.SUDHIR )**  
**JUDICIAL MEMBER**

Sd/-  
**(J. SUDHAKAR REDDY)**  
**ACCOUNTANT MEMBER**

Dated: the 27<sup>th</sup> May, 2016

- Manga

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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

- TRUE COPY -

By Order,

**ASSISTANT REGISTRAR**