

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "G" : DELHI

BEFORE SHRI BHAVNESH SAINI, J.M. AND SHRI L.P. SAHU, A.M.

ITA.No.4893/Del./2015
Assessment Year 2008-2009

M/s. Clitoria Vanijya Private Limited, Yamuna Bhawan, Room No.17, 4 th Floor, 55, Ezra Street, Kolkata PIN 700 001. PAN AADCC0223D	vs.	The Commissioner of Income Tax, CC-3, Kolkata.
(Appellant)		(Respondent)

For Assessee :	Shri Rajat Jain, C.A.
For Revenue :	Shri Ved Prakash Mishra, Sr.DR

Date of Hearing :	18.10.2018
Date of Pronouncement :	18.10.2018

ORDER

PER SHRI BHAVNESH SAINI, J.M.

This appeal by Assessee has been directed against the Order of the Ld. CIT, Kolkata-1, Kolkata Dated 11.03.2013, for the A.Y. 2008-2009, under section 263 of the I.T. Act.

2. The record reveals that assessment order in this case has been passed by Income Tax Officer, Ward-1(1), Kolkata under section 143(3)/147 of the I.T. Act, 1961, vide Order Dated 13.07.2010. The said Order was subjected to revision under section 263 of the I.T. Act, 1961 and the impugned Order have been passed by the Ld. CIT, Kolkata-1, Kolkata. Learned Counsel for the Assessee filed an application for adjournment. However, seeks permission to withdraw the appeal with liberty to file proper appeal before relevant Bench. An endorsement on the adjournment application itself is recorded which is placed on record.

3. It is very well settled legal position that the ordinary jurisdiction of the Bench of the Tribunal will be determined not by the place of business or residence of the assessee but by the location of the O/o. Assessing Officer. Since, in this case, A.O. is Income Tax Officer, Ward-1(1), Kolkata, therefore, no appeal lies to the ITAT, Delhi Bench. Accordingly, the Assessee's Counsel is permitted to withdraw the appeal with a

liberty to file fresh appeal before ITAT, Kolkata Bench, if so advised, in accordance with Law.

4. In the result, appeal of Assessee is dismissed as withdrawn.

Order pronounced in the open Court.

Sd/-
(L.P. SAHU)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 18th October, 2018

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'G' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.