

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

Before Dr. B. R. R. Kumar, Accountant Member

Shri Anubhav Sharma, Judicial Member

ITA No. 1479/Del/2020 : Asstt. Year : 2009-10

ITA No. 1480/Del/2020 : Asstt. Year : 2010-11

ITA No. 1481/Del/2020 : Asstt. Year : 2011-12

Income Tax Officer, Ward-2(1), Ghaziabad	Vs.	Uma Devi, Yogesh Kumar Goyal, 506, Ansal Shivam Buuilding, RDC Raj Nagar, Ghaziabad, Uttar Pradesh
(APPELLANT)		(RESPONDENT)
PAN NO. BEPPD9120L		

Assessee by : None

Revenue by : Shri M. Baranwal, Sr. DR

Date of Hearing: 20.07.2022	Date of Pronouncement: 12.08.2022
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ORDER

Per Bench:

These are the appeals filed by the revenue against the orders of the Id. CIT(A)-I, Noida dated 28.09.2018.

2. At the outset, the Id. DR submitted that the Id. CIT(A), Noida do not exercise the jurisdiction over the cases of Ghaziabad, the appeals ought to have been passed by Id. CIT(A) who has the jurisdiction as per the jurisdictional order of the CBDT. Hence, the matters are being remanded back to the file of the Id. CIT(A), Ghaziabad to adjudicate the matter afresh in accordance with the provisions of the Act.

3. In the result, the appeals of Revenue are allowed for statistical purpose.

Order Pronounced in the Open Court on 12/08/2022.

Sd/-

(Anubhav Sharma)
Judicial Member

Dated: 12/08/2022

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR