

IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH KOLKATA

**BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT
AND SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.179/Kol/2023
Assessment Year: 2010-11**

Global Wool Alliance Pvt. Ltd. 264 Kalamgaon, Mumbai Nashik Highway, Shahpur, Thane, Maharashtra- 421601 (PAN: AAACM4121H)	Vs.	Assistant Commissioner of Income Tax, Central Circle- 2(4), Kolkata.
(Appellant)		(Respondent)

Present for:

Appellant by : Shri A. K. Tibrewal, AR

Respondent by : Shri Rakesh Kumar Das, CIT DR

Date of Hearing : 30.05.2023

Date of Pronouncement : 31.05.2023

ORDER

PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:

This appeal filed by the assesseeis against the order of Ld. CIT(A), Kolkata-20vide Order No. ITBA/APLS/S/250/2022-23/1048475840(1) dated 05.01.2023 against the assessment order of DCIT, Circle-3, Thane u/s. 143(3)of the Income-tax Act, 1961 (hereinafter referred to as the “Act”), dated 30.03.2014 for AY 2010-11.

2. Assessee has raised as many as ten grounds for which assessee is in appeal before the Tribunal. However, at the outset, ld. Counsel for the assessee submitted that the impugned assessment order has been

passed by Id. DCIT, Circle-3, Thane u/s. 143(3) of the Act, dated 30.03.2014. Address mentioned of the assessee in the impugned assessment order is *Hamilton-B, First Floor, Hiranandani Estate, Ghodbunder Road, Thane (W)-400607*. In the demand notice u/s. 156 of the Act issued by the Id. AO, in para 6, it is mentioned that assessee may present an appeal in Part A, Chapter XX of the Act before the *Commissioner of Income Tax (Appeals)-1, Thane* as per the provisions of the law.

3. Assessee filed its first appeal before the Id. Commissioner of Income Tax (Appeals)-1, Thane in Form No. 35 and also mentioned its address of Thane for sending notices for the hearing as contained in Sl. No. 12 of Form no. 35. In the first appeal order, Id. CIT(A) has stated the fact of assessment order passed by Id. DCIT, Circle-3, Thane. Subsequently, the first appellate order has been passed by Id. CIT(A), Kolkata-20, dated 05.01.2023. Against the said order, assessee is in appeal before the Tribunal for which the appeal has been filed before the ITAT, Kolkata "B" Bench.

4. Before us, Id. Counsel prayed that owing to improper jurisdiction by taking into consideration the fact of assessment order passed by Id. DCIT, Circle-3, Thane, the present appeal be dismissed with the liberty to the assessee to file a fresh appeal before the appropriate Bench having jurisdiction over the assessee and condoning the delay caused on this account.

5. Considering the facts on record, we find it proper to dismiss the present appeal before us. At the same time, we grant liberty to the assessee to file a fresh appeal, if so desired, before the appropriate Bench of ITAT having jurisdiction over the assessee along with the prayer for

condonation of delay which had arisen on account of improper filing of present appeal by the assessee.

6. In the result, appeal of the assessee is dismissed.

Order pronounced in the open Court on 31stMay, 2023.

Sd/-
(Rajpal Yadav)
Vice President

Sd/-
(Girish Agrawal)
Accountant Member

Dated: 31stMay, 2023

JD, Sr. P.S.

Copy to:

1. The Appellant:
 2. The Respondent
 3. CIT(A), Kolkata-20
 4. CIT , Kolkata
 5. DR, ITAT, Kolkata Bench, Kolkata
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By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata