

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

**BEFORE SHRI G.S. PANNU, HON'BLE PRESIDENT  
AND  
SHRI SAKTIJIT DEY, JUDICIAL MEMBER**

ITA No.87/Del/2022  
Assessment Year: 2017-18

Mikuni India Pvt. Ltd., SP2 19(A)-20 & 21(A), New Industrial Complex, Neemrana, Behror, Alwar, Rajasthan	<b>Vs.</b>	National e-Assessment Centre, Delhi
<b>PAN :AAF7409R</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Sh. Varun Goel, CA
Respondent by	Ms. Mrinal Kumar Dass, Sr. DR

Date of hearing	09.06.2023
Date of pronouncement	16.06.2023

**ORDER**

**PER SAKTIJIT DEY, JM:**

Captioned appeal of the assessee challenges the final assessment order dated 27.10.2021 passed under section 143(3) read with section 144C(13) of the Income-tax Act, 1961 (in short 'the Act') pertaining to assessment year 2017-18, in pursuance to the directions of learned Dispute Resolution Panel (DRP).

2. At the time of hearing, learned counsel appearing for the assessee submitted, since, the final assessment order was passed

by the National Faceless Assessment Centre, Delhi, the assessee has filed the present appeal in the Delhi Bench of the Tribunal. He submitted, as per the standing order no. 63 of 1997, dated 2<sup>nd</sup> July, 2013, and faceless assessment, the jurisdiction of the Bench will be decided on the basis of the location of the Assessing Officer. He submitted, since, the jurisdictional Assessing Officer of the assessee is Circle -1, Alwar, Rajasthan, the jurisdiction over the appeal of the assessee would lie with the Jaipur Bench of the Tribunal.

3. We have heard the parties and perused the materials on record. As per Rule 4 of the Income Tax (Appellate Tribunal) Rules, 1963 read with paragraph 4 of Notification No. F. No. 63-AD(AT)/1997, dated 16<sup>th</sup> September, 1997, as amended from time to time, the jurisdictional bench of the Tribunal for deciding the appeal is to be determined by the location of the Assessing Officer, who has passed the assessment only.

4. In the facts of the present case, admittedly, the Assessing Officer having jurisdiction over the assessee is Circle -1, Alwar, Rajasthan. Therefore, the Bench of the Tribunal having jurisdiction over assessee's appeal, will be the Jaipur Bench and not Delhi Bench of the Tribunal. The ratio laid down by the

Hon'ble Supreme Court in case of PCIT Vs. ABC Paper Ltd. [2022] 289 Taxman 150 supports our view.

5. In view of the aforesaid, we hold that the present appeal filed by the assessee is not maintainable due to lack of jurisdiction. Hence, is dismissed. However, keeping in view the fact that the assessee has filed the appeal under a *bona fide* belief that the appeal is maintainable in Delhi Benches, since the final assessment order was passed by National Faceless Assessment Centre, Delhi, we grant liberty to the assessee to file a fresh appeal before the Jaipur Bench of the Tribunal along with application seeking condonation of delay in filing the appeal, which shall be considered sympathetically by the concerned Bench.

6. With the aforesaid observations, the appeal is dismissed.

***Order pronounced in the open court on 16<sup>th</sup> June, 2023***

***Sd/-***  
**(G.S. PANNU)**  
**PRESIDENT**

***Sd/-***  
**(SAKTIJIT DEY)**  
**JUDICIAL MEMBER**

Dated: 16<sup>th</sup> June, 2023.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi