

**THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G', NEW DELHI**

Before Sh. C. M. Garg, Judicial Member

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

ITA No. 1365/Del/2020 : Asstt. Year: 2010-11

ACIT, Circle-61(1), New Delhi	Vs	Sh. Shakir Husain Hakim, H.No. 704, Block No. A, 1 Eldeco Ananda, Noida, U.P.-201301
(APPELLANT)		(RESPONDENT)
PAN No. ABRPH5032K		

Assessee by : Sh. Sanjeev Menon, Sr. S.C.

Revenue by : Sh. Ravi Kant Choudhary, Sr. DR

Date of Hearing: 26.06.2023

Date of Pronouncement: 27.06.2023
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by Revenue against the order of Id. CIT(A)-I, Noida dated 31.12.2018.

2. At the outset, both the parties brought to our notice that the Assessment Order has been passed by ACIT, Circle-61(1), New Delhi whereas the First Appellate order has been passed by the CIT(A)-I, Noida who do not have the jurisdiction over the case. Hence, in the interest of justice, the matter is remanded to be adjudicated by the CIT(A) having the right jurisdiction over this case.

3. In the result, the appeal of the Revenue is allowed for statistical purpose.

Order Pronounced in the Open Court on 27/06/2023.

Sd/-

(C. M. Garg)
Judicial Member

Sd/-

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

Dated: 27/06/2023

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR