

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मंजुनाथ. जी, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI MANJUNATHA.G, ACCOUNTANT MEMBER

आयकर अपीलसं./ITA No.: **810/CHNY/2022**

निर्धारण वर्ष/Assessment Year: 2017-18

Late Shri Ramesh Gupta

Rep by Legal Heirs

1. Chandra Gupta-Spouse
 2. Kavitha – Daughter
 3. Savitha – Daughter
 4. Deepa – Daughter
 5. Deepak – Son
 6. Arthi – Daughter
- 1 & 2, Madipakkam Koot Road,
Madipakkam,
Chennai – 600 091.

PAN: AAHPG 0431G

(अपीलार्थी/Appellant)

The Income Tax Officer,

vs. Ward 30(4),
Civic Centre, Minto Road,
New Delhi – 110 002.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri Uttamchand Jain, CA

प्रत्यर्थी की ओर से/Respondent by

: Shri AR.V. Sreenivasan, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 10.01.2024

घोषणा की तारीख/Date of Pronouncement

: 10.01.2024

आदेश /ORDER

PER MAHAVIR SINGH, VICE PRESIDENT:

This appeal by the assessee is arising out of the order of
the Commissioner of Income Tax (Appeals), National Faceless

Appeal Centre, Delhi in Order No.ITBA/NFAC/S/250/2022-23/1044415528(1) dated 02.08.2022. The assessment order was framed by the Income Tax Officer, Ward 30(4), Delhi, for the assessment year 2017-18 u/s.144 of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 19.12.2019.

2. At the outset, the Id.counsel for the assessee informed that the assessee Shri Ramesh Gupta expired on 04.01.2024 due to heart stroke. He filed details of legal heirs which are as under:-

1. *Chandra Gupta-Spouse*
2. *Kavitha – Daughter*
3. *Savitha – Daughter*
4. *Deepa – Daughter*
5. *Deepak – Son*
6. *Arthi – Daughter*

The Id.counsel for the assessee stated that the Assessing Officer of this appeal is in Delhi and assessment is framed by the Assessing Officer of Delhi i.e., Shri Ajay Sharma, Ward 30(4), Delhi and in any case, appeal cannot be filed before ITAT, Chennai. He agreed that assessee has wrongly filed this appeal before ITAT, Chennai. To this proposition, the Id.Senior DR also agreed and stated that the DR is objecting from the beginning that the appeal has to be filed before ITAT, Delhi and not before ITAT, Chennai.

3. After taking the legal heirs on record, we are of the view that actual jurisdiction of this appeal lies at ITAT, Delhi and assessee has wrongly filed this appeal in wrong jurisdiction i.e., ITAT, Chennai. Hence, this appeal is dismissed as not filed within the right jurisdiction and dismissed as infructuous. However, we give liberty to the legal heirs to file the appeal before ITAT, Delhi within 30 days of receipt of this order by email. Hence, this appeal is dismissed as infructuous in term of the above.

4. In the result, the appeal filed by the assessee is dismissed as infructuous.

Order pronounced in the open court on 10th January, 2024 at the time of hearing at Chennai.

Sd/-

(मंजुनाथ. जी)

(MANJUNATHA.G)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 10th January, 2024

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त /CIT
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.