

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

**BEFORE,
BEFORE DR. B.R.R. KUMAR, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No.2432/Del/2022
(ASSESSMENT YEAR 1999-2000)**

DCIT, Central Circle-20 New Delhi	Vs.	Avantha Realty Ltd. (Previous known as Janpath Investment & Holding Ltd.) 124, Thapar House, Janpath Central, New Delhi PAN : AAACJ8030A
(Appellant)		(Respondent)

Appellant by	Sh. Upvan Gupta, Adv.
Respondent by	Ms. Sapna Bhatia, CIT-DR

Date of Hearing	14/02/2024
Date of Pronouncement	16/02/2024

ORDER

PER YOGESH KUMAR U.S., JM:

This appeal filed by the Revenue against the order of Learned Commissioner of Income Tax (Appeals)-27, New Delhi ["Ld. CIT(A)", for short], dated 14/07/2022 for Assessment Year 1999-2000.

2. The Ld. Counsel for the assessee submitted that the present Appeal is not maintainable before this Tribunal as the assessment order passed by the A.O. Circle-6, Kolkata and this Tribunal has no territorial jurisdiction over the matter.

3. The Ld. Departmental Representative has also not disputed the above said fact and settled position of law.

4. Considering the ratio laid down by the Hon'ble Supreme Court in the case of Commissioner of Income Tax Vs. Balak Capital Pvt. Ltd. in Special Leave to Appeal (c) No. 7019/2017 and in view of the settled position of law, we dismiss the present appeal filed by the Revenue with a liberty to file an appeal within 60 days from the date of receipt of this order before the appropriate Jurisdictional Tribunal. Accordingly, the Appeal filed by the Revenue is dismissed with liberty.

Order pronounced in open Court on 16th February, 2024

Sd/-

(Dr. B. R. R. KUMAR)
ACCOUNTANT MEMBER

Dated: 16/02/2024
Binita/R.N Sr. PS

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI