

आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपीलसं./ ITA No.721/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)

Legal Heir of Late Nitinkumar Swaminarayan Ms. Shobha Swaminarayan, 271/273, Sheik Memon Street, Zaveri Bazar, Mumbai – 400 002.	बनाम/ Vs.	Addl/Joint CIT(Appeals), Madurai
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAVPS-2902-E		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	None
प्रत्यर्थी की ओर से/ Respondent by	:	Shri AR.V.Srinivasan (Addl.CIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	21-05-2024
घोषणा की तारीख / Date of Pronouncement	:	21-05-2024

आदेश / ORDER

PER BENCH

1. At the time of hearing, the registry placed on record a letter dated 16-04-2024 filed by Ld. AR wherein it has been submitted that the jurisdiction of the assessee lies with ITO 4(3)(1), Mumbai. Further, the assessee has filed physical appeal before Mumbai ITAT. Considering

the same, this appeal stand dismissed as infructuous. The assessee is at liberty to pursue the appeal before correct bench of Tribunal.

2. The appeal stand dismissed as infructuous.

Order pronounced on 21st May, 2024.

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / **ACCOUNTANT MEMBER**

Sd/-

(MAHAVIR SINGH)

उपाध्यक्ष / **VICE PRESIDENT**

चेन्नई Chennai; दिनांक Dated : 21-05-2024
RSR

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

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