

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A Nos.2617/Del/2013

निर्धारणवर्ष/Assessment Year: 1998-99

DCIT Central Circle-6, New Delhi.	बनाम Vs.	Sahara India Mass Communication, 1, Kapoorthala Complex, Aliganj, Lucknow. PAN No.AAJFS8722L
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

आ.अ.सं./I.T.A No.2618/Del/2013

निर्धारणवर्ष/Assessment Year: 2002-03

DCIT Central Circle-6, New Delhi.	बनाम Vs.	Sahara India Mass Communication, 1, Kapoorthala Complex, Aliganj, Lucknow. PAN No.AAJFS8722L
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

आ.अ.सं./I.T.A No.2619/Del/2013

निर्धारणवर्ष/Assessment Year: 1999-2000

DCIT Central Circle-6, New Delhi.	बनाम Vs.	Sahara India Mass Communication, 1, Kapoorthala Complex, Aliganj, Lucknow. PAN No.AAJFS8722L
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

आ.अ.सं./I.T.A No.4122/Del/2012

निर्धारणवर्ष/Assessment Year: 2000-01

DCIT Central Circle-6, New Delhi.	बनाम Vs.	Sahara India Mass Communication, 1, Kapoorthala Complex, Aliganj, Lucknow. PAN No.AAJFS8722L
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

आ.अ.सं./I.T.A No.4123/Del/2012

निर्धारणवर्ष/Assessment Year: 2001-02

DCIT Central Circle-6, New Delhi.	बनाम Vs.	Sahara India Mass Communication, 1, Kapoorthala Complex, Aliganj, Lucknow. PAN No.AAJFS8722L
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

&

Cross Objection No. 197/Del/2013

(In I.T.A No.4122/Del/2012)

निर्धारणवर्ष/Assessment Year: 2000-01

Sahara India Mass Communication, 1, Kapoorthala Complex, Aliganj, Lucknow. PAN No.AAJFS8722L	बनाम Vs.	DCIT Central Circle-6, New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

Cross Objection No. 198/Del/2013

(In I.T.A No.4123/Del/2012)

निर्धारणवर्ष/Assessment Year: 2001-02

Sahara India Mass Communication, 1, Kapoorthala Complex, Aliganj, Lucknow. PAN No.AAJFS8722L	बनाम Vs.	DCIT Central Circle-6, New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

Assessee by	Shri Ajay Vohra, Sr. Adv., Ms. Shailey Gupta, Adv. & Shri Kunal Panday, CA
Revenue by	Shri Kanv Bali, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	29.08.2024
उद्घोषणाकीतारीख/Pronouncement on	04.09.2024

आदेश / O R D E R

PER C.N. PRASAD, J.M.

All these appeals are filed by the Revenue and Cross Objections by the Assessee for the assessment years 1998-99, 1999-2000, 2000-01, 2001-02 & 2002-03 against various orders of the Ld.CIT(Appeals), New Delhi.

2. The Ld. Counsel for the assessee, at the outset, submits that the assessments for all these assessment years were made by the Assessing Officer at Lucknow and therefore the Jurisdictional High Court is Allahabad High Court and the Tribunal is in Lucknow for agitating the appeals. The Ld. Counsel submits that these appeals are not maintainable before the Tribunal at Delhi and requested for dismissal of all these appeals with a liberty to file appeals in appropriate Jurisdictional Tribunal.

3. We have heard the rival contentions and perused the assessment orders and find that all the assessments for these assessment years were completed by the AO at Lucknow and the Jurisdictional Tribunal is ITAT Lucknow Bench and not the Delhi Bench of Tribunal. In view of the decision of the Hon'ble Supreme Court in the case of PCIT Vs. ABC Papers Ltd. [447 ITR 01] these appeals are not maintainable in the Delhi Benches of Tribunal and

the Jurisdictional Tribunal against the orders passed by the AO at Lucknow falls under ITAT Lucknow Bench. Thus, all these Revenue appeals and the Cross Objections of the Assessee are dismissed as not maintainable in the Delhi Tribunal with liberty to both the parties to file appeals in the Jurisdictional Tribunal if so advised. With these observations all these appeals are dismissed.

4. In the result, appeals of the Revenue and Cross Objections filed by the Assessee are dismissed.

Order pronounced in the open court on 04/09/2024

Sd/-
(DR. BRR KUMAR)
ACCOUNTANT MEMBER

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 04/09/2024

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi