

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G": NEW DELHI
BEFORE SHRI SAKTIJIT DEY, HON'BLE VICE PRESIDENT
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 398/Del/2024
(Assessment Year: 2006-07)**

DCIT, Central Circle-06, New Delhi (Appellant) PAN:AADCS6121L	Vs. SICPA India Pvt. Ltd, 308-3012, KG Marg, New Delhi (Respondent)
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Assessee by :	Shri Akash Singhal, FCA
Revenue by:	Shri Mritunjay Prasad Dwivedi, Sr. DR

Date of Hearing	24/10/2024
Date of pronouncement	04/11/2024

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.398/Del/2024 for AY 2006-07, arises out of the order of the Commissioner of Income Tax (Appeals)-24, New Delhi [hereinafter referred to as 'Id. CIT(A)', in short] in Appeal No. CIT(A), Kolkata-17/10401/2017-18 dated 28.11.2023 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 07.03.2014 by the Assessing Officer, ACIT, Circle-8, Kolkata (hereinafter referred to as 'Id. AO').

2. At the outset, we find that the assessment in this case for the Asst Year 2006-07 was framed by the DCIT, Circle -8, Kolkata (Id AO) u/s 143(3) of the Act on 29.12.2009 determining total income of the assessee at Rs 8,55,94,450/-. The Assessing Officer who framed the assessment is situated in the State of West Bengal. The assessee is situated in Delhi. The assessee preferred an appeal before the Id CIT(A)-VIII, Kolkata which was disposed by him vide order dated 12.1.2012 by allowing the appeal of the assessee in part. The assessee preferred

further appeal to Kolkata Tribunal. The Kolkata Tribunal in ITA No. 599/Kol/2012 dated 4.12.2015 dismissed the revenue's appeal.

3. Later a notice u/s 148 of the Act dated 1.3.2013 was issued by DCIT, Circle -8, Kolkata for the Asst Year 2006-07. The re-assessment was completed by DCIT, Circle -8, Kolkata u/s 147/251/154/143(3) of the Act dated 7.3.2014 determining total income of the assessee at Rs 15,83,76,330/-. The assessee preferred an appeal before the Id CIT(A)-24, New Delhi which was disposed by him vide order dated 28.11.2023 by allowing the appeal of the assessee in part and granting substantial relief to the assessee on the claim of deduction u/s 80IC of the Act. Aggrieved, the revenue is in appeal before us.

4. Since the impugned assessment order is passed by the Assessing Officer situated at Kolkata, the present appeal of the revenue before Delhi Tribunal is not maintainable in view of the decision of the Hon'ble Supreme Court in the case of ABC Papers Ltd reported in 447 ITR 1 (SC) wherein it settled the law that it is situs of the Assessing Officer which forms the clinching factor for exercising the appellate jurisdiction. Hence the Delhi Tribunal does not have power to adjudicate this appeal as the Assessing Officer was located in the State of West Bengal. Hence we dismiss the appeal of the revenue as not maintainable with liberty given to the revenue to approach the appropriate Bench by filing a fresh appeal together with a delay condonation petition.

5. In the result, the appeal of the revenue is dismissed as not maintainable.

Order pronounced in the open court on 04/11/2024.

Sd/-

(SAKTIJIT DEY)
VICE PRESIDENT

Dated: 04/11/2024
A K Keot

Sd/-

(M. BALAGANESH)
ACCOUNTANT MEMBER

Copy forwarded to

1. Applicant
2. Respondent
3. CIT

4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi