

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1725/PUN/2024
निर्धारण वर्ष / Assessment Year : 2022-23

Voith Hydro Private Limited, A 20 & 21, Sector 59, Noida, Noida, Uttar Pradesh- 201301. PAN : AABCV5041J	Vs.	Addl./JCIT (Appeals), Aurangabad.
Appellant		Respondent

Assessee by : Shri Rajat Soni
Revenue by : Shri Ajay Kumar Keshari

Date of hearing : 06.11.2024
Date of pronouncement : 07.11.2024

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 23.06.2024 passed by Ld Addl./JCIT(A), Aurangabad for the assessment year 2022-23.

2. When the case was called for hearing, LD counsel for the assessee appeared in person and filed an application requesting for disposing off the assessee's appeal as "returned" with liberty to file

the same afresh before the Jurisdictional benches of the Tribunal i.e. before Income Tax Appellate Tribunal, Delhi Benches, Delhi. It was contended that the jurisdiction as per PAN Data base of the assessee lies with the DCIT, Central 25(1), Delhi, Range Code 46. In support of this contention, screenshot showing jurisdictional Assessing Officer is also attached with the application. It was further submitted that while filing the appeal online, inadvertently the name of the respondent was selected as the Addl./JCIT (Appeals), Aurangabad instead of the CPC, Bengaluru. On account of this error, the said appeal has been automatically tagged to the ITAT, Pune Benches, Pune and accordingly listed before the Bench. It was therefore requested by Id. Counsel of the assessee to return the appeal with liberty to file a fresh appeal before the Jurisdictional Bench of the Tribunal.

3. Ld. DR raised no objection to the requests of Id. Counsel of the assessee.

4. We have heard Id. Counsels from both the sides and find that the appeal is filed within time but the "situs" of the assessee lies with the DCIT, Central 25(1), Delhi. Therefore, we find force in the

argument of Id. Counsel of the assessee and allow the application filed in this regard. We, therefore, dismiss the appeal as returned with liberty to file the same afresh before Jurisdictional Bench of the Tribunal as per law. We further make it clear that we have not adjudicated upon any of the issues raised in the instant appeal in law as well as on merits, whatsoever. Ordered accordingly.

5. In the result, the appeal of the assessee is dismissed in above terms.

Order pronounced on 07th day of November, 2024.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 07th November, 2024.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Addl./JCIT(A), Aurangabad.
4. The Pr. CIT/CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.