

**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. 2170/Del/2023
(Assessment Year: 2010-11)**

Sandeep Bhuria, 107, Gopal Colony, Jhabua, Ratlam, Madhya Pradesh (Appellant) PAN:AFFPB5652K	Vs.	DCIT, Central Circle-19, New Delhi (Respondent)
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Assessee by :	Shri Anuj Garg, CA
Revenue by:	Shri Mritunjay Prasad Dwivedi, Sr. DR
Date of Hearing	23/10/2024
Date of pronouncement	26/11/2024

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.2170/Del/2023 for AY 2010-11, arises out of the order of the Commissioner of Income Tax (Appeals)-27, New Delhi [hereinafter referred to as 'Id. CIT(A)', in short] in Appeal No. CIT(A), Ujjain/10802/2017-18 dated 31.05.2023 against the order of assessment passed u/s 144/147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 29.12.2017 by the Assessing Officer, Ratlam (hereinafter referred to as 'Id. AO').

2. At the outset, we find that the assessment in this case for the Asst Year 2010-11 was framed by the Id AO at Ratlam determining total income of Rs 1,67,35,717/- plus Agricultural income of Rs 1,90,580/-. The assessee is situated in State of Madhya Pradesh. The Assessing Officer who framed the assessment is situated in the State of Madhya Pradesh. The assessee preferred an appeal before the Id CIT(A) electronically.

Thereafter, PAN of the assessee got migrated to New Delhi due to centralization of assessee's case. Accordingly, the jurisdiction stood shifted to Central Circle -19, New Delhi for the assessee. Hence the Id CIT(A) New Delhi disposed of the appeal of the assessee. But as stated earlier, the AO of the assessee is in Madhya Pradesh. Hence 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 Madhya Pradesh. Hence we dismiss the appeal of the assessee as not maintainable with liberty given to the assessee to approach the appropriate Bench by filing a fresh appeal together with a delay condonation petition.

3. In the result, the appeal of the assessee is dismissed as not maintainable.

Order pronounced in the open court on 26/11/2024.

-Sd/-
(SAKTIJIT DEY)
VICE PRESIDENT

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 26/11/2024
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi