

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'A' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No.566/Lkw/2002  
Assessment Year: 1997-98

DCIT, Central Circle-1, Lucknow	<b>Vs.</b>	M/s. Sahara India Financial Corporation, Kapoorthala Complex, Aliganj, Lucknow.
<b>PAN :</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

**With**

C.O. No. 87/Lkw/2005  
[Arising out of ITA No.566/Lkw/2002]  
Assessment Year: 1997-98

M/s. Sahara India Financial Corporation, Kapoorthala Complex, Aliganj, Lucknow.	<b>Vs.</b>	DCIT, Central Circle-1, Lucknow
<b>PAN :</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Ajay Vohra, Sr. Advocate Sh. Arpit Goel, CA
Department by	Mr. Javed Akhtar, CIT(DR)

Date of hearing	14.11.2024
Date of pronouncement	20.11.2024

**ORDER**

**PER SATBEER SINGH GODARA, JM**

This Revenue's appeal with assessee's cross objections ITA No. 566/Lkw/2002 and CO No. 87/Lkw/2005 for assessment year

1997-98, arises against the Commissioner of Income Tax (Appeals)-III, [in short, the "CIT(A)"] Lucknow's order dated 11.03.2002 in case no. 32/CC-I/Lko/99-2000, involving proceedings under section 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties at length. Case files perused.
3. It emerges at the outset during the course of hearing that there arises the first and fundamental issue of this tribunal's Delhi benches jurisdiction itself since the learned Dy. Commissioner of Income Tax, Central Circle-I, Lucknow had framed the impugned assessment in assesee's case on 07.07.2000 followed by the CIT(A)-1 having passed his lower appellate order at Lucknow.
4. Faced with this situation, both the learned parties raised their vehement submissions that Income Tax Appellate Tribunal, Delhi Benches could very well decide the instant cases once they have transferred from Lucknow benches.
5. We find no merit in both the parties' foregoing unanimous stand in light of the clinching fact that the assessment herein had been framed at Lucknow (supra). We further wish to refer to this Tribunal STANDING ORDER UNDER INCOME TAX APPELLATE

TRIBUNAL RULES, 1963 settling the instant issue of territorial jurisdiction of various Benches as per “location of the office of the Assessing Officer” in para 4 thereof. We also deem it appropriate to refer to hon’ble apex court’s recent landmark decision in PCIT Vs. ABC Papers Ltd. (2022) 447 ITR 1 (SC), settling the issue that it is only the “situs” of the Assessing Officer framing assessment which forms the decisive factor for the purpose of determining territorial jurisdiction of hon’ble high court.

6. Needless to mention, we wish to clarify here that this Tribunal’s forgoing STANDING ORDER applicable with effect from 1<sup>st</sup> November, 1997 has verbatim adopted the “situs” of the Assessing Officer framing assessment and, therefore, we conclude that their lordships’ detailed analysis would apply *mutatis mutandis* herein as well.

7. We accordingly decline both the Revenue’s instant appeal as well as assessee’s cross objection(s) thereby concluding that ITAT, Delhi Benches do not have territorial jurisdiction to decide the same, subject to a rider that the department as well as the assessee shall indeed be at liberty to institute their respective appeals or cross objections, as the case may be, before the appropriate

Benches at Lucknow and delay caused therein involving the entire intervening period shall stand condoned.

8. All other pleadings on merits stand rendered academic.

9. This Revenue's appeal ITA No.566/Lkw/2002 and assessee's C.O. No. 87/Lkw/2005 are dismissed in above terms. A copy of this common order be placed in the respective case files.

*Order pronounced in the open court on 20<sup>th</sup> November, 2024*

**Sd/-**  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 20<sup>th</sup> November, 2024.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi