

**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.823/Lkw/2005
Assessment Year: 1994-95

ACIT, Central Circle-1, Lucknow	Vs.	Sahara India Ltd, 1, Kapoorthala Complex, Aliganj, Lucknow
PAN :		
(Appellant)		(Respondent)

With

C.O. No.29/Lkw/2006
[Arising out of ITA No.823/Lkw/2005
Assessment Year: 1994-95

Sahara India Ltd, 1, Kapoorthala Complex, Aliganj, Lucknow	Vs.	ACIT, Central Circle-1, Lucknow
PAN :		
(Appellant)		(Respondent)

Assessee by	Sh. Dinesh Verma, Adv. Sh. Sarvesh Srivastava, AR
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. 823/Lkw/2005 and CO No. 29/Lkw/2006 for assessment year

1994-97, arises against the Commissioner of Income Tax (Appeals)-I, [in short, the "CIT(A)"] Kanpur's order dated 09.09.2005 in case no. CIT(A)-I/9/CC-III/Lko/97-98/144, 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 Assistant Commissioner of Income Tax, Central Circle-III, Lucknow had framed the impugned assessment in assesee's case on 27.03.1997 followed by the CIT(A)-1 having passed his lower appellate order at Kanpur.
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 1st 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.823/Lkw/2005 and assessee's C.O. No. 29/Lkw/2006 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 20th November, 2024

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 20th November, 2024.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi