

**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.1071/Del/2014
Assessment Year: 2005-06

With

ITA No. 2455/Del/2014
Assessment Year: 2006-07

M/s. Sahara India Commercial Corporation Ltd., Sahara India Sadan, 2A Shakespeare Sarani, Kolkata-700071	Vs.	Dy. Commissioner of Income Tax, Central Circle-6, New Delhi
PAN :AADCS6118F		
(Appellant)		(Respondent)

With

ITA No.1151/Del/2014
Assessment Year: 2005-06

With

ITA No. 1161/Del/2016
Assessment Year: 2005-06

With

ITA No. 255/Del/2017
Assessment Year: 2006-07

With

ITA No.3329/Del/2014
Assessment Year: 2006-07

Dy. Commissioner of Income Tax, Central Circle-6, New Delhi	Vs.	M/s. Sahara India Commercial Corporation Ltd., Sahara India Sadan, 2A Shakespeare Sarani, Kolkata-700071
PAN :AADCS6118F		
(Appellant)		(Respondent)

Assessee by	Sh. Ajay Vohra, Sr. Advocate Sh. Saksham Singhal, Advocate Sh. Shivam Gupta, CA
Department by	Mr. Javed Akhtar, CIT(DR)

Date of hearing	21.11.2024
Date of pronouncement	26.11.2024

ORDER

PER BENCH

The instant batch of six cases pertains to single assessee herein, namely, Sahara India Commercial Corporation Ltd. All other relevant details read as under:

Sl. No.	Appeal No.	Appellant	Respondent	Order Appealed against
1.	1071/Del/2014 for AY: 2005-06	Sahara India Commercial Corporation Ltd.	DCIT, Central Circle-6, New Delhi	CIT(A)-I, New Delhi's order dated 23.12.2013 passed in case no. 715/09-10 involving proceedings under Section 143(3)/142(2A) of the Act.
2.	2455/Del/2014 for AY: 2006-07	Sahara India Commercial Corporation Ltd.	DCIT, Central Circle-6, New Delhi	CIT(A)-I, New Delhi's order dated 05.03.2014 passed in case no. 712/09-10 involving proceedings under Section 143(3) of the Act.
3.	1151/Del/2014 for AY: 2005-06	DCIT, Central Circle-6, New Delhi	Sahara India Commercial Corporation Ltd.	CIT(A)-I, New Delhi's order dated 23.12.2023 passed in case no. 715/09-10 involving proceedings under Section 143(3)/142(2A) of the Act.
4.	1161/Del/2016 for AY:2005-06	ACIT, Central Circle-1, New Delhi	Sahara India Commercial Corporation Ltd.	CIT(A)-23, New Delhi's order dated 7.12.2015 passed in case no. 58/15-16 involving proceedings under Section 271(1)(c) of the Act.

5.	225/Del/2017 for AY: 2006-07	ACIT, Central Circle-1, New Delhi	Sahara India Commercial Corporation Ltd.	CIT(A)-23, New Delhi's order dated 04.11.2016 passed in case no. 50/16-17 involving proceedings under Section 271(1)(c) of the Act.
6.	3329/Del/2014 for AY: 2006-07	DCIT, Central Circle-6, New Delhi	Sahara India Commercial Corporation Ltd.	CIT(A)-1, New Delhi's order dated 05.03.2014 passed in case no. 712/09-10 involving proceedings under Section 143(3) of the Act.

2. Heard both the parties at length. Case files perused.
3. We first of all advert to the assessee's and Revenue's quantum cross appeals i.e. ITA Nos. 1071 & 1151/Del/2014 for former assessment year 2005-06 and ITA No. 2455 & 3329/Del/2014 for latter assessee year 2006-07. It emerges with the able assistance coming from both the parties that it was learned DCIT, Circle-8, Kolkata who had framed these twin amount assessments dated 18.07.2008 and 26.12.2008 assessment year-wise; respectively.
4. It is also noticed that there arises the first and fundamental issue of this tribunal's Delhi benches' jurisdiction itself since the learned Dy. Commissioner of Income Tax, Circle-8, Kolkata had framed the impugned assessments in assesee's case on 18.07.2008 followed by the CIT(A)-1 having passed his lower appellate order at New Delhi.

5. 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 Kolkata benches.

6. 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 Kolkata (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.

7. 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.

8. 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, as the case may be, before the appropriate Benches at Kolkata and delay caused therein involving the entire intervening period shall stand condoned. These twin cross appeals are dismissed for want of territorial jurisdiction of Delhi Benches of Income Tax Appellate Tribunal.

9. We now left with the assessee's remaining twin cross appeals i.e. ITA No. 1161/Del/2016 for assessment year 2005-06 and ITA No.225/Del/2017 for assessment year 2006-07 which also deserves to follow the aforesaid decision (supari) in the light of foregoing quantum developments in very terms.

10. To sum up, these assessee's two appeals and Revenue's four quantum cross appeals are dismissed in above terms. Copy of this common order be placed in the respective files.

ITA Nos.1071 & 2455/Del/2014;
1151/Del/2014; 1161/Del/2016;
225/Del/2017 & 3329/Del/2014

Order pronounced in the open court on 26th November, 2024

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 26th November, 2024.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi