

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC' NEW DELHI**

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 245/Del/2024
Assessment Year: 2017-18

Fejoure International, 388, Deepali, Pitampura, New Delhi-110034.	<u>Vs</u>	Income-tax Officer, Ward-43(8), Delhi.
PAN: AADFF 4323 N		
APPELLANT		RESPONDENT
Assessee represented by	Shri Manoj Kumar, CA	
Department represented by	Shri Yogesh Sharma, Sr. DR	
Date of hearing	07.11.2024	
Date of pronouncement	29.11.2024	

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2017-18 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1059019981(1), dated 22.12.2023, in case no. CIT(A), elhi-15/10640/ 2019-20, in proceedings u/s 143(3) of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties at length. Case file perused.

2. Learned counsel first of all challenges the Assessing Officer's jurisdiction while framing the assessment herein dated 17.12.2019. Irt's case is that neither the

Income-tax Officer, Ward-40(3), Delhi had any jurisdiction to issue section 143(2) notice nor the Income-tax Officer Ward 43(8), Delhi had been vested with the jurisdiction, who had framed its assessment dated 17.12.2019.

3. The Revenue, on the other hand, quotes section 124(3) of the Act that once the assessee had participated in the assessment proceedings it is very well barred from raising any challenge to the Assessing Officer's jurisdiction.

4. I have given my thoughtful consideration to this first and foremost issue and find prima facie merits in assessee's arguments. This is for the precise reason that the case file does not indicate any transfer of jurisdiction by the competent authority (ies) right from the Assessing Officer who had issued section 143(2) notice nor that who framed the assessee, as the case may be. So far as the Revenue's preliminary jurisdiction u/s 124(3) is concerned, the same admittedly does not deal with the Assessing Officer (s) who finalized the assessment as what is provided therein is that no such question could be raised beyond specified time after section 143(2) notice is received. I, therefore, conclude that the CIT(A)/NFAC's detailed discussion rejecting the assessee's instant legal ground for the foregoing technical reason is not sustainable in law. It is accordingly reversed and instant appeal is restored back to the CIT(A)/NFAC for his appropriate adjudication, as per law, preferably within three effective opportunities

of hearing, subject to a rider that it shall be taxpayer's risk and responsibility only to plead and prove all the relevant facts in consequential proceedings. Ordered accordingly.

All other pleadings on merits stand rendered academic at this stage.

5. This assessee's appeal is allowed for statistical purpose in above terms.

Order pronounced in open court on 29.11.2024.

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

MP

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI