

**IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, MUMBAI**

**SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA No. 3989/MUM/2024
(Assessment Year: 2022-2023)**

Smt. Ashrafi Devi Shiksha Samitti

Vill-Bajaderpur, Sardhana Road

Meerut, Uttar Pradesh.

[PAN:AAITS3698A]

..... **Appellant**

**Additional Joint Commissioner of
Income Tax (A) – 9, Mumbai**

National Faceless Appeal Centre

Mumbai – Maharashtra.

Vs

..... **Respondent**

Appearance

For the Appellant/Assessee : Shri Devashish Bhadauria

For the Respondent/Department : Shri Ram Krishn Kedia

Date

Conclusion of hearing : 22.10.2024

Pronouncement of order : 29.11.2024

ORDER

Per Rahul Chaudhary, Judicial Member:

1. The present appeal preferred by the Assessee is directed against the order, dated 30/05/2024, passed by the Additional/Joint Commissioner of Income Tax (Appeals) – 9, Mumbai [hereinafter referred to as 'the **CIT(A)**'] under Section 250 of the Income Tax Act, 1961 [hereinafter referred to as 'the **Act**'] whereby the Ld. CIT(A) had partly allowed the appeal against the Intimation Order, dated 08/03/2023, passed under Section 143(1) of the Act for the Assessment Year 2022-2023.
3. When the appeal was taken up for hearing the Learned Authorized Representative for the Appellant invited our attention to application filed by the Appellant for seeking transfer of the present appeal to

Delhi Benches of the Tribunal. It was submitted that the appeal was inadvertently filed before Mumbai Benches for the reasons that the order impugned was passed by the Learned Additional Joint Commissioner of Income Tax (Appeals) -9, Mumbai, whereas the appeal should have been filed before the Delhi Benches of the Tribunal in view of the facts the territorial jurisdictional over the Appellant lies with the Assessing Officer in Delhi. In view of the aforesaid, as per the judgment of the Hon'ble Supreme Court of India in the case of **Principal commissioner of Income Tax Vs. ABC Papers Ltd. : [2022] 447 ITR 1 (SC)[18/08/2022]**, the appeal was required to be filed in before Delhi Benches of the Tribunal. Accordingly, the present appeal is dismissed with liberty granted to the Appellant to file appeal afresh before the Delhi Benches of the Tribunal along with application seeking condonation of delay placing on record the correct facts pertaining to the inadvertent filing of the present appeal. In term of the aforesaid the present appeal is dismissed.

- 4 In result, in terms of paragraph 3 above, the appeal preferred by the Assessee is dismissed.

Order pronounced on 29.11.2024.

Sd/-
(Om Prakash Kant)
Accountant Member

Sd/-
(Rahul Chaudhary)
Judicial Member

मुंबई Mumbai; दिनांक Dated : 29.11.2024
Milan,LDC

आदेश की प्रतिलिपि अग्रेषित/ Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त/ The CIT
4. प्रधान आयकर आयुक्त / Pr.CIT
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण , मुंबई / DR,
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार / (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai