

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 400/Del/2023

Assessment Year: 2012-13

Ravindra Kumar, C/o Rohit Tiwari, A-64A, GF, Nizamuddin East, New Delhi-110013.	<u>Vs</u>	Income Tax Officer, Ward-2(3)(5), Ghaziabad.
PAN: AMPPK 6310 D		
APPELLANT		RESPONDENT
Assessee represented by	Shri Rohit Tiwari, Adv.; & Ms. Tanya, Adv.	
Department represented by	Shri Siddharth B.S. Meena, Sr. DR	
Date of hearing	16.12.2024	
Date of pronouncement	16.12.2024	

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2012-13 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and order no. ITBA/NFAC/S/250/2022-23/1048208393(1), dated 23.12.2022, in case no. CIT(A), Ghaziabad/11344/3019-20, in proceedings u/s 144 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that there arises a very serious issue of jurisdiction of the Assessing Officer i.e. learned Income Tax Officer,

Ward2(3)(5), Hapur; and that of Income-tax Officer, Ward 2(2), Ghaziabad for assessing the assessee in two separate assessment in assessee's case.

3. Learned counsel refers to the assessee's supporting evidence available in the case file wherein it was the Assessing Officer i.e. Income-tax Officer, Ward-2(2), Ghaziabad, who had in fact initiated section 148 proceedings for the very assessment year against him and dropped the same on 30.09.2019. This being the clinching case, which remains unrebutted from the department's side, it is hereby concluded that the learned revenue authorities have erred in law and on facts in initiating/ completing twin assessments against the assessee and therefore, impugned assessment herein framed in assessee's case by the Income-tax Officer, Ward-2(3)(5), Hapur dated 14.12.2019 is quashed.

All other pleadings on merits stand rendered academic.

4. This assessee's appeal is allowed.

Order pronounced in open court on 16.12.2024.

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