

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH
BENCH 'B' CHANDIGARH

BEFORE: SHRI MAHAVIR SINGH, VICE PRESIDENT
AND SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER,

आयकर अपील सं./ITA No. 687/CHD/2024

निर्धारण वर्ष / Assessment Year : 2017-18

The DCIT, Central Circle-2, Ludhiana.	Versus	Radiant Digitek Network Ltd., G-247 Road No.5, IPLA Kota (Rajasthan).
स्थायी लेखा सं./PAN /TAN No: AAGCR9143J		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : None

राजस्व की ओर से/ Revenue by : Smt. Kusum Bansal, CIT-DR

तारीख/Date of Hearing : 31.12.2024

उद्घोषणा की तारीख/Date of Pronouncement : 31.12.2024

PHYSICAL HEARING

आदेश/ORDER

PER KRINWANT SAHAY, AM

This appeal by Revenue is arising out of the order of ld. CIT(A)-5 Ludhiana in appeal No 11733/ROT/Jaipur/IT/CIT(A)-5/Ldh/2019-20 order dated 27.03.2024. The assessment was framed by ITO Ward-5, Jaipur under Section 1243(3) of the Income Tax Act, 1961 (hereinafter 'the Act') vide his order dated 26.12.2019 for the assessment year 2017-18.

3. At the outset, it is noticed that the assessment was framed by ITO 5(1) Jaipur and when this was confronted to ld. CIT-DR,

she stated that the assessment record was transferred after centralization of Jujhar Group of cases in consequent to search conducted under Section 132 of the Act on 26.11.2021. She referred to transfer order of jurisdiction under Section 127 of the Act dated 18.11.2022 passed vide DIN and Order No. DIN & Order No.ITBA/COM/F/17/2022-23/1047510534(1)dated 18.11.2022 but when it was pointed out to ld. CIT-DR that in term of Income Tax Appellate Tribunal Rules, 1963 in term of provisions of Rule 4 and consequent standing order No.1 of 1987 dated 17.07.1987 as amended from time to time till date and finally amended w.e.f. 01.10.1997 the jurisdiction of all appeals and applications from the Districts, States and Union Territories are determined in terms of this standing order. It was pointed out that the AO is situated at Jaipur and hence the situs of this appeal lies with Jaipur Bench of ITAT. When these facts were confronted to her, she could not controvert the above fact situation.

4. None is present from assessee side.

5. After hearing ld. CIT-DR, we noted that the situs of this appeal does not lie to ITAT Chandigarh Benches rather it lies with ITAT Jaipur Benches. Even otherwise, in view of the decision of Hon'ble Supreme Court in the case of Pr. CIT Vs ABC Papers Ltd. (2022) 447 ITR 1, the situs of the appeal lies wherever the jurisdiction of the AO is situated and in the present case, the AO is situated at Jaipur and hence, the jurisdiction of this appeal

lies at ITAT, Jaipur. Hence, we dismiss this appeal of Revenue with opportunity to file this appeal afresh with ITAT Jaipur within 60 days from the date of this order. The condonation of delay will not be hindrance in filing of this appeal to the Revenue. In terms of the above, appeal of Revenue is dismissed as not maintainable.

6. Appeal of the Revenue is dismissed as not maintainable.

Order pronounced on 31.12.2024.

Sd/-

**(MAHAVIR SINGH)
VICE PRESIDENT**

Sd/-

**(KRINWANT SAHAY)
ACCOUNTANT MEMBER**

“Poonam”

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar