

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 586/Del/2024 : Asstt. Year: 2022-23

Anirudh Gupta, 22-SCF C/o M/s Sat Narain Brij Bhushan, Addl. Mandi, Sirsa, Haryanaya-125055 (APPELLANT)	Vs	Income Tax Officer, Ward-1, Sirsa, Haryana (RESPONDENT)
PAN No. AGIPG2244E		

Assessee by : Sh. Ankit Kumar, Adv.

Revenue by : Sh. Sahil Kumar Bansal, Sr. DR

Date of Hearing: 26.12.2024

Date of Pronouncement: 26.12.2024

ORDER

This assessee's appeal for Assessment Year 2022-23, arises against the order of Addl./JCIT(A)-5, Chennai dated 29.12.2023 in DIN & order No. ITBA/APL/S/250/2023-24/1059180679(1), in proceedings u/s 143(1) of the Income Tax Act, 1961 (in short "the Act").

2. It emerges at the outset from a perusal of the instant case file that the "ritus" of the assessee's assessing authority is at Sirsa (Haryana). This being the clinching case, the undersigned is of the considered view that the Delhi benches of Income Tax Appellate Tribunal at Delhi, do not have jurisdiction to entertain the instant appeal as the same lies before the Chandigarh benches, as per para 4 of the STANDING ORDER UNDER INCOME TAX (APPELLATE TRIBUNAL) RULES, 1963.

3. Faced with this situation, the assessee's instant appeal is dismissed with liberty to be instituted afresh before the appropriate benches of the tribunal in very terms. Ordered accordingly.

4. This assessee's appeal is dismissed.

Order Pronounced in the Open Court on 26/12/2024.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 26/12/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR