

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

BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER  
AND  
DR. MITHA LAL MEENA, ACCOUNTANT MEMBER

ITA No.3407/Del/2007  
Assessment Year: 2001-02

<b>DCIT, Central Circle-4, New Delhi</b>	<b>Vs.</b>	<b>M/s. PGF Ltd., Formerly M/s. Pearls Green Forest Ltd., SCO 1042-43, Sector 22C, Chandigarh</b>
<b>PAN No.AABCP2805N</b>		
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	<b>Shri Shrey Jain, Advocates</b>
Respondent by	<b>Ms. Suman Malik, CIT DR</b>

Date of hearing:	13/01/2025
Date of Pronouncement:	22 /01/2025

**ORDER**

**PER MEETHA LAL MEENA, ACCOUNTANT MEMBER:**

This appeal is directed against the order dated 15.05.2007 passed by the Commissioner of Income Tax (Appeals),

Chandigarh [hereinafter referred to as “CIT(Appeal)” pertaining to assessment year 2001-02 and arises out of the assessment order dated 19.09.2023 passed under section 143(1) of the Income Tax Act 1961 [hereinafter referred as ‘the Act’].

2. From the record, it reveals that the assessment order is passed by the ACIT, Circle 3(1), Chandigarh. Consequentially, the jurisdiction over this appeal lies with ITAT, Chandigarh Bench, Chandigarh.

3. In view of the Hon’ble Apex Court judgment delivered in the case of PCIT Vs. ABC Paper Ltd. (2022) 447 ITR 1 (SC), the relevant part of the judgment reads as under:

“6. We find no merit in both the parties’ foregoing unanimous stand in light of the clinching fact that the assessment herein had been framed at Kolkata (supra). We further wish to refer to this Tribunal STANDING ORDER UNDER INCOME TAX APPELLATE TRIBUNAL RULES, 1963 settling the instant issue of territorial jurisdiction of various Benches as per “location of the office of the Assessing Officer” in para 4 thereof. We also deem it appropriate to refer to hon’ble apex court’s recent landmark decision in PCIT Vs. ABC Papers Ltd. (2022) 447 ITR 1 (SC), settling the issue that it is only the “situs” of the Assessing Officer framing assessment which forms the decisive factor for the purpose of determining territorial jurisdiction of hon’ble high court.

7. Needless to mention, we wish to clarify here that this Tribunal's forgoing STANDING ORDER applicable with effect from 1<sup>st</sup> November, 1997 has verbatim adopted the "situs" of the Assessing Officer framing assessment and, therefore, we conclude that their lordships' detailed analysis would apply *mutatis mutandis* herein as well.

8. We accordingly decline both the Revenue's instant appeal as well as assessee's cross objection(s) thereby concluding that ITAT, Delhi Benches do not have territorial jurisdiction to decide the same, subject to a rider that the department as well as the assessee shall indeed be at liberty to institute their respective appeals, as the case may be, before the appropriate Benches at Kolkata and delay caused therein involving the entire intervening period shall stand condoned. These twin cross appeals are dismissed for want of territorial jurisdiction of Delhi Benches of Income Tax Appellate Tribunal.

9. We now left with the assessee's remaining twin cross appeals i.e. ITA No. 1161/Del/2016 for assessment year 2005-06 and ITA No.225/Del/2017 for assessment year 2006-07 which also deserves to follow the aforesaid decision (supra) in the light of foregoing quantum developments in very terms."

4. Respectfully, following the said judgment of the Hon'ble Apex Court, cited supra, on the issue of jurisdiction, the present appeal shall lie with the jurisdiction of the Assessing Officer who passed the assessment order. Accordingly the assessee is allowed permission to file appeal before the Bench having jurisdiction over the Assessing Officer, with the liberty that the delay in filing the appeal consequent to change of jurisdiction to be condoned in filing the

appeal if he files the appeal within one month of the receipt of this order.

5. In the back drop of the aforesaid discussion, the appeal of the assessee is dismissed in the manner discussed above,

**Order pronounced in the open court on 22.01.2025.**

**Sd/-  
(VIKAS AWASTHY)  
JUDICIAL MEMBER**

**Sd/-  
(DR. MITHA LAL MEENA)  
ACCOUNTANT MEMBER**

\*Mohan Lal\*

Dated: 22.01.2025

Copy forwarded to:

1.Appellant

2.Respondent

3.CIT

4.CIT(Appeals) `

5.DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI