

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

ITA No.2734/Del/2014 & C.O. No.47/Del/2015  
Assessment Year: 1991-92

**With**

ITA No.41/Lkw/2002 & C.O. No.24/Lkw/2005  
Assessment Year: 1994-95

**With**

ITA No.705/Lkw/2002 & C.O. No.69/Lkw/2005  
Assessment Year: 1995-96

**With**

ITA No.595/Alld/1999 & C.O. No.29/Alld/1999  
Assessment Year: 1995-96

**With**

ITA No.706/Lkw/2002 & C.O. No.139/Lkw/2004  
Assessment Year: 1996-97

**With**

ITA No.132/Lkw/2000 & C.O. No. 5/Lkw/2002  
Assessment Year: 1996-97

**With**

ITA No.102/Lkw/2000 & C.O. No.103/Lkw/2004  
Assessment Year: 1996-97

**With**

ITA No.1306/Kol/2007  
Assessment Year: 1999-2000

**With**

ITA No.1511/Kol/2008 & C.O. No.108/Kol/2008  
Assessment Year: 2000-01

DCIT, Central Circle-01, Lucknow/New Delhi	<b>Vs.</b>	M/s. Sahara India Commercial Corporation (earlier known as M/s. Sahara India Mutual Benefit Company Ltd.), 2A Sahara India Sadan, Shakespeare Sarani, Kolkata
<b>PAN: AADCS6118F</b>		
<b>(Appellant)</b>		<b>(Respondent/Cross objector)</b>

**With**

ITA No.303/Lkw/2001  
Assessment Year: 1996-97

**With**

ITA No.1831/Del/2017  
Assessment Year: 1999-2000

**With**

ITA No.2564/Del/2008  
Assessment Year: 2000-01

M/s. Sahara India Commercial Corporation (earlier known as M/s. Sahara India Mutual Benefit Company Ltd.), 2A Sahara India Sadan, Shakespeare Sarani, Kolkata	<b>Vs.</b>	DCIT, Central Circle-01, New Delhi
<b>PAN: AADCS6118F</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Sanjeev Kumar Gupta, Adv. Sh. Sarvesh Kr. Srivastava, AR
Department by	Sh. Sanjeev Kaushal, CIT(DR)

Date of hearing	15.01.2025
Date of pronouncement	29.01.2025

**ORDER**

**PER SATBEER SINGH GODARA, JM**

The instant batch of twenty cases pertains to the single assessee herein, namely, Sahara India Commercial Corporation Ltd. (earlier known as M/s. Sahara India Mutual Benefit Company Ltd.). All other relevant details thereof read as under:

<b>Sl. No.</b>	<b>Appeal No.</b>	<b>Appellant</b>	<b>Respondent</b>	<b>Order Appealed against</b>	<b>Assessment order dated</b>
1-2	2734/Del/2014 with C.O. No. 47/Del/2015 for AY: 1991-92	DCIT, Central Circle-6, New Delhi	M/s. Sahara India Commercial Corporation Limited	CIT(A)-I, New Delhi's order dated 12.02.2014 passed in case no. 716/09-10 involving proceedings under Section 143(3)/148 r.w.s. 254 of the Act.	01.01.2003 framed by DCIT, Central Circle-I, Lucknow
3-4	41/Lkw/2002 with C.O. No.24/Lkw/2005 for AY: 1994-95	DCIT, Central Circle-I, Lucknow	M/s. Sahara India Commercial Corporation Ltd.	CIT(A)-III, Lucknow's order dated 30.10.2001 passed in case no. 85/44/CC-I/LKO/2001-02 involving proceedings under Section 144/251 of the Act.	29.03.2001 framed by DCIT, Central Circle-I, Lucknow
5-6	705/Lkw/2002 with C.O. No.69/Lkw/2005 for AY: 1995-96	DCIT, Central Circle-1, Lucknow	M/s. Sahara India Commercial Corporation Ltd.	CIT(A)-III, Lucknow's order dated 10.05.2002 passed in case no. 1/CC-I/Lko/2002 involving proceedings under Sections 144/251/263 of the Act.	26.02.2002 framed by DCIT, Central Circle-I, Lucknow
7-8	595/Alld/1999 With C.O. No. 29/Alld/1999 for AY:2005-06	DCIT, Central Circle-1, Lucknow	M/s. Sahara India Commercial Corporation Ltd.	CIT(A), Lucknow's order dated 20.04.1998 passed in case no. 19/CC-I/400/1998-99 involving proceedings under Section 144 of the Act.	20.03.1998 framed by ACIT, Central Circle-I, Lucknow
9-10	706/Lkw/2002 with C.O. No. 139/Lkw/2004 for AY: 1996-97	DCIT, Central Circle-1, Lucknow	M/s/ Sahara India Commercial Corporation Ltd.	CIT(A), Lucknow's order dated 10.05.2002 passed in case no. 2/CC-1/Lko/2002-03 involving proceedings under Section 144/251 of the Act.	26.02.2002 framed by DCIT, Central Circle-I, Lucknow
11-12	132/Lkw/2000 with C.O. No. 5/Lkw/2002 for AY: 1996-97	DCIT, Central Circle-1, Lucknow	Sahara India Commercial Corporation Ltd.	CIT(A), Lucknow's order dated 07.06.2000 passed in case no. 52/CC-1/Lko/1999-2000 involving proceedings under Section 144 of the Act.	02.05.2000 framed by ACIT, Central Circle-I, Lucknow
13-14	102/Lkw/2000 with C.O. No. 103/Lkw/2004 for AY: 1996-97	DCIT, Central Circle-1, Lucknow	Sahara India Commercial Corporation Ltd.	CIT(A), Lucknow's order dated 02.05.2022 passed in case no. 52/CC-1/Lko/1999-2000 involving proceedings	23.04.1999 framed by ACIT, Central Circle-I, Lucknow

				under Section 144 of the Act.	
15	1306/Kol/2007 for AY: 1999-2000	DCIT, Circle-8, Kolkata	Sahara India Commercial Corporation Ltd.	CIT(A)-I, New Delhi's order dated 06.02.2007 passed in case no. 98/06-07 involving proceedings under Section 143(3) of the Act.	28.03.2002 framed by DCIT, Central Circle-I, Lucknow
16-17	1511/Kol/2008 with C.O. No. 108/Kol/2008 for AY: 2000-01	DCIT, Circle-8, Kolkata	Sahara India Commercial Corporation Ltd.	CIT(A)-I, New Delhi's order dated 28.05.2008 passed in case no. 225/06-07 involving proceedings under Section 143(3) of the Act.	20.03.2003 framed by DCIT, Central Circle-I, Lucknow
18.	303/Lkw/2001 for AY: 1996-97	Sahara India Commercial Corporation Ltd.	DCIT, Central Circle-1, Lucknow	CIT(A)-II, Lucknow's order dated 13.03.2001 passed in case no. 34/CC-I/Lko/2000-01 involving proceedings under Section 144/251 of the Act.	13.11.2000 framed by DCIT, Central Circle-I, Lucknow
19.	1831/Del/2007 for AY: 1999-2000	Sahara India Commercial Corporation Ltd.	DCIT, Central Circle-VI, New Delhi	CIT(A)-I, New Delhi's order dated 06.02.2007 passed in case no. 98/06-07 involving proceedings under Section 143(3) of the Act.	28.03.2002 framed by DCIT, Central Circle-I, Lucknow
20.	2564/Del/2008 for AY: 2000-01	Sahara India Commercial Corporation Ltd.	ACIT, Central Circle-VI, New Delhi	CIT(A)-I, New Delhi's order dated 28.05.2008 passed in case no. 225/06-07 involving proceedings under Section 143(3) of the Act.	20.03.2003 framed by DCIT, Central Circle-I, Lucknow

2. Heard both the parties at length on the limited issue of territorial jurisdiction of the Delhi benches of the Income Tax Appellate Tribunal. Case files perused.

3. We notice at the outset during the course of hearing that in none of the instant appeals/cross appeals/cross -objections, as the case may be, the "situs" of the learned Assessing Authorities is

situated within the territorial jurisdiction of the Delhi benches of the Income Tax Appellate Tribunal as the assessments herein had either been framed at Lucknow, as tabulated hereinabove.

4. That being the clinching factual position emerging from the case files, we note that the earlier learned coordinate bench has already dismissed the identical cases of group entity(ies), namely, “M/s. Sahara India Commercial Corporation Ltd.” as follows:

*“ITA No.1071/Del/2014  
Assessment Year: 2005-06*

**With**

*ITA No. 2455/Del/2014  
Assessment Year: 2006-07*

<i>M/s. Sahara India Commercial Corporation Ltd., Sahara India Sadan, 2A Shakespeare Sarani, Kolkata-700071</i>	<b>Vs.</b>	<i>Dy. Commissioner of Income Tax, Central Circle-6, New Delhi</i>
<b>PAN :AADCS6118F</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

**With**

*ITA No.1151/Del/2014  
Assessment Year: 2005-06*

**With**

*ITA No. 1161/Del/2016  
Assessment Year: 2005-06*

**With**

*ITA No. 255/Del/2017  
Assessment Year: 2006-07*

**With**

*ITA No.3329/Del/2014  
Assessment Year: 2006-07*

<i>Dy. Commissioner of Income Tax, Central Circle-6, New Delhi</i>	<b>Vs.</b>	<i>M/s. Sahara India Commercial Corporation Ltd., Sahara India Sadan, 2A Shakespeare Sarani, Kolkata-700071</i>
<b>PAN :AADCS6118F</b>		

<b>(Appellant)</b>		<b>(Respondent)</b>
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Assessee by	Sh. Ajay Vohra, Sr. Advocate Sh. Saksham Singhal, Advocate Sh. Shivam Gupta, CA
Department by	Mr. Javed Akhtar, CIT(DR)

Date of hearing	21.11.2024
Date of pronouncement	26.11.2024

**ORDER**

**PER BENCH**

The instant batch of six cases pertains to single assessee herein, namely, Sahara India Commercial Corporation Ltd. All other relevant details read as under:

Sl. No.	Appeal No.	Appellant	Respondent	Order Appealed against
1.	1071/Del/2014 for AY: 2005-06	Sahara India Commercial Corporation Ltd.	DCIT, Central Circle-6, New Delhi	CIT(A)-I, New Delhi's order dated 23.12.2013 passed in case no. 715/09-10 involving proceedings under Section 143(3)/142(2A) of the Act.
2.	2455/Del/2014 for AY: 2006-07	Sahara India Commercial Corporation Ltd.	DCIT, Central Circle-6, New Delhi	CIT(A)-I, New Delhi's order dated 05.03.2014 passed in case no. 712/09-10 involving proceedings under Section 143(3) of the Act.
3.	1151/Del/2014 for AY: 2005-06	DCIT, Central Circle-6, New Delhi	Sahara India Commercial Corporation Ltd.	CIT(A)-I, New Delhi's order dated 23.12.2023 passed in case no. 715/09-10 involving proceedings under Section 143(3)/142(2A) of the Act.
4.	1161/Del/2016 for AY:2005-06	ACIT, Central Circle-1, New Delhi	Sahara India Commercial Corporation Ltd.	CIT(A)-23, New Delhi's order dated 7.12.2015 passed in case no. 58/15-16 involving proceedings under Section 271(1)(c) of the Act.
5.	225/Del/2017 for AY: 2006-07	ACIT, Central Circle-1, New Delhi	Sahara India Commercial Corporation Ltd.	CIT(A)-23, New Delhi's order dated 04.11.2016 passed in case no. 50/16-17 involving proceedings under Section 271(1)(c) of the Act.
6.	3329/Del/2014 for AY: 2006-07	DCIT, Central Circle-6, New Delhi	Sahara India Commercial Corporation Ltd.	CIT(A)-1, New Delhi's order dated 05.03.2014 passed in case no. 712/09-10 involving proceedings under Section 143(3) of the Act.

2. Heard both the parties at length. Case files perused.

3. We first of all advert to the assessee's and Revenue's quantum cross appeals i.e. ITA Nos. 1071 & 1151/Del/2014 for former assessment year 2005-06 and ITA No. 2455 & 3329/Del/2014 for latter assessee year 2006-07. It

*emerges with the able assistance coming from both the parties that it was learned DCIT, Circle-8, Kolkata who had framed these twin amount assessments dated 18.07.2008 and 26.12.2008 assessment year-wise; respectively.*

*4. It is also noticed that there arises the first and fundamental issue of this tribunal's Delhi benches' jurisdiction itself since the learned Dy. Commissioner of Income Tax, Circle-8, Kolkata had framed the impugned assessments in assessee's case on 18.07.2008 followed by the CIT(A)-1 having passed his lower appellate order at New Delhi.*

*5. Faced with this situation, both the learned parties raised their vehement submissions that Income Tax Appellate Tribunal, Delhi Benches could very well decide the instant cases once they have transferred from Kolkata benches.*

*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 (supari) in the light of foregoing quantum developments in very terms.*

*10. To sum up, these assessee's two appeals and Revenue's four quantum cross appeals are dismissed in above terms. Copy of this common order be placed in the respective files."*

**5. We adopt this tribunal's above extracted detailed discussion mutatis mutandis and dismiss all these Revenue's and assessee's**

appeals/cross appeals/cross objections (supra) for want of territorial jurisdiction of Delhi benches of the Income Tax Appellate Tribunal in above terms.

6. Needless to say, both the parties shall be indeed at liberty to file their fresh respective cases, if so advised, before the appropriate bench(es) of this tribunal and the delay in filing the appeals involving the entire time period as on date, shall be deemed to have been condoned. Ordered accordingly.

7. To sum up, Revenue's and assessee's twenty appeals/cross appeals/cross objections (supra) are dismissed in above terms. A copy of this common order be placed in the respective case files.

***Order pronounced in the open court on 29<sup>th</sup> January, 2025***

***Sd/-***  
**(AVDHESH KUMAR MISHRA)**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 29<sup>th</sup> January, 2025.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi