

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' BENCH, CHENNAI
श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री एस.आर.रघुनथ लेखक सदस्य के समक्ष
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER
AND SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.651/Chny/2025
(निर्धारण वर्ष / Assessment Year: 2020-21)

Dipa Dey, 204A, Bidhan Sarani Vivekananda Road, Kolkata-700 006. West Bengal.	Vs	The Income Tax Officer, Ward-37(1) Kolkata.
PAN : ADOPD-0105-C		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Mr. Subhadip Dey, C.A. (Virtual)
प्रत्यर्थीकीओरसे/Respondent by	:	Smt. Gouthami Manivasagam, JCIT

सुनवाईकीतारीख/Date of hearing	:	21.03.2025
घोषणाकीतारीख /Date of Pronouncement	:	21.03.2025

आदेश / O R D E R

PER MANU KUMAR GIRI, JM:

The captioned appeal filed by the assessee is directed against the order of the Ld. Addl/Joint Commissioner of Income Tax (Appeals)-4, Chennai [CIT(A)] dated 31.12.2024 for Assessment Year 2020-21.

2. During the course of virtual hearing, the Ld.AR for the assessee submitted that the assessee belongs to Kolkata; jurisdiction of this appeal pertains to Kolkata and therefore, requested for transfer of this appeal to ITAT., Kolkata Benches. However, the learned AR for the assessee also submitted inadvertently the assessee has filed e-appeal before the ITAT.,

Chennai instead of ITAT., Kolkata. Therefore, the Id.AR for the assessee has requested that present appeal may be dismissed as withdrawn giving liberty to the assessee to file an appeal before ITAT, Kolkata Benches, which is having jurisdiction over the present appeal.

3. The Ld.DR has no objection for withdrawal of the appeal.
4. Having heard both the sides, we dismiss the appeal *in-limine* for want of jurisdiction, giving liberty to the assessee to file an appeal before the ITAT., Kolkata Benches.
5. In the result, appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 21st March, 2025

Sd/-
(एस.आर.रघुनाथा)
(S.R.Raghunatha)
लेखा सदस्य / Accountant Member

Sd/-
(मनु कुमार गिरि)
(Manu Kumar Giri)
न्यायिक सदस्य/ Judicial Member

चेन्नई/Chennai,
दिनांक/Date:21.03.2025
DS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. Appellant
2. Respondent
3. आयकर आयुक्त/CIT Kolkata
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.