

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: C : NEW DELHI

BEFORE SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.2600/Del/2023
Assessment Year: 2007-08

DCIT,
Circle-12(1),
Delhi.

Vs LK India Pvt. Ltd. (Now Schneider
Electric India Pvt. Ltd.),
9th Floor, DLF Building No.10,
Tower-C,
DLF Cyber City,
Gurugram,
Haryana – 122 008.

PAN: AAACL3236C

CO No.88/Del/2024
(ITA No.2600/Del/2023)
Assessment Year: 2007-08

LK India Pvt. Ltd. (Now
Schneider Electric India Pvt.
Ltd.),
9th Floor, DLF Building No.10,
Tower-C,
DLF Cyber City,
Gurugram,
Haryana – 122 008.

Vs. DCIT,
Circle-12(1),
Delhi.

PAN: AAACL3236C

(Appellant)

(Respondent)

Assessee by	:	Shri S.K. Aggarwal, CA
Revenue by	:	Shri Om Prakash, Sr. DR
Date of Hearing	:	01.05.2025
Date of Pronouncement	:	01.05.2025

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the Revenue against the order dated 10.05.2023 of the Commissioner of Income-tax (Appeals), NFAC, Delhi (hereinafter referred to as the Ld. First Appellate Authority or 'the Ld. FAA', for short) in Appeal No.CIT(A), Vadodara-1/10542/2015-16 arising out of the appeal before it against the order dated 23.03.2015 passed u/s 143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred as 'the Act') by the ITO, Ward 1(1)4), Vadodara (hereinafter referred to as the Ld. AO). The assessee has filed Cross Objections.

2. On hearing both the sides, we find that as per the contentions of ld. representatives of both the sides, consequent to the decision of the Hon'ble Supreme Court in the case of *Principal Commissioner of Income Tax-I, Chandigarh Vs. ABC Papers Limited (2022) 9 SCC 1*, the jurisdiction for appeals under the Act is determined by the location of the original Assessing Officer, regardless of subsequent administrative transfers. Accordingly, a communication has been filed by the ld. DR as received from the Office of the Jt. Commissioner of Income-tax (OSD), Circle 22(2), New Delhi accepting that this Bench at Delhi no more has jurisdiction to hear the appeal of the Department and consequently the Cross objections too.

3. In the light of the aforesaid, the appeal is dismissed as not maintainable with liberty to file afresh, if so advised, with the Bench having jurisdiction. The CO is also dismissed and the same liberty is granted to the assessee too.

Order pronounced in the open court on 01.05.2025.

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 01st May, 2025.

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Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi