

**INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH "SMC": AGRA
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
(Through virtual hearing)**

**ITA No. 179/AGR/2025
(Assessment Year: 2011-12)**

Harish Chander Katyal, 306, Rangjee Heights, Nirbhay Nagar, Sikandara, Agra 282 007	Vs.	ITO, Ward-1(1)(1), Agra
(Appellant)		(Respondent)
PAN: AAGPK9519E		

Assessee by :	Shri Shashi Kumar, CA
Revenue by:	Shri Anil Kumar, Sr. DR
Date of Hearing	18/11/2025
Date of pronouncement	26/11/2025

ORDER

1. The appeal in ITA No. 179/AGR/2025 for AY 2011-12, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'ld. NFAC', in short] dated 30.01.2025 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 25.03.2014 by the Assessing Officer, ITO, Ward-27(2), New Delhi (hereinafter referred to as 'ld. AO').

2. At the outset, I find that the assessment for the assessment year 2011-12 has been framed by the ITO, Ward 27(2), New Delhi. Hence the appeal should have been preferred by the Assessee before the Delhi Tribunal and not before Agra Tribunal in view of the decision of the Hon'ble Supreme Court in the case of PCIT vs ABC Papers Ltd reported in 141 taxmann.com 332 (SC) wherein it was held that the Tribunal's jurisdiction would depend upon the place where the assessing officer is situated. Accordingly, I deem it fit and appropriate to dismiss this appeal in Agra Tribunal for want of jurisdiction with

liberty given to the Assessee to prefer fresh appeal before the Delhi Tribunal, if so desired and advised, together with a delay condonation petition thereon. With these observations, the grounds raised by the Assessee are hereby dismissed in the above mentioned terms.

3. In the result, the appeal of the Assessee is dismissed in the above mentioned terms.

Order pronounced in the open court on 26/11/2025.

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 26/11/2025
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi