

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G": NEW DELHI**

**BEFORE SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

ITA No. 4146 /DEL/2025	A.Y. 2018-19	U/s 147 r.w.s. 144
ITA No. 4147/Del/2025	A.Y. 2018-19	U/s 270A
ITA No. 4148/Del/2025	A.Y. 2018-19	U/s 272A
ITA No. 4149/Del/2025	A.Y. 2018-19	U/s 271B

Het Ram, Malaksar, Sardarshahr, Churu (Rajasthan)-331403 PAN: BUYPR 9342 H	<u>Vs</u>	Assessment Unit, Income Tax Department
APPELLANT		RESPONDENT
Assessee represented by	Sh. Mohit Soni, CA	
Department represented by	Sh. Manish Gupta, Sr. DR	
Date of hearing	04.12.2025	
Date of pronouncement	04.12.2025	

ORDER

PER BENCH:

The instant appeals, filed by the assessee, are directed against separate orders all dated 04.03.2025 passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of separate orders of RJN-W-(107)(91), under Section(s) 147 r.w.s. 144; 270A; 272A & 271B of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), respectively, for the assessment year 2018-19. All these appeals were taken up together and are being disposed of by a common order for the sake of convenience.

2. At the outset the Learned Counsel, appearing on behalf of the assessee, submitted that the taxpayer's jurisdiction lies with "ITO WD 1, Churu, Rajasthan",

which falls under the territorial jurisdiction of ITAT, Jodhpur. However, inadvertently, the instant appeals have been wrongly filed with ITAT, Delhi Benches. A written representation dated 04.12.2025 has also been filed to this effect, as reproduced herein below:

“To

*The Hon'ble Members,
Income Tax Appellate Tribunal,
Bench "G", New Delhi*

*Subject: Request for Transfer of Appeal ITA No. 4146/DEL/2025 (A.Y.
2018-19)*

PAN: BUYPR934211 | Appellant: Shri Het Ram

Respected Sir/Madam,

1. CA Mohit Soni, Authorized Representative of the appellant Shri Het Ram, most respectfully submit this application requesting transfer of the above-mentioned appeal from the Hon'ble ITAT Delhi Bench to the Hon'ble ITAT Jodhpur Bench. The appeal was inadvertently filed with the Delhi Bench due to an error in Form 36, wherein the jurisdictional officer was mistakenly mentioned as Assessment Unit, Income Tax Department, New Delhi. This incorrect mention led to the automatic filing of the appeal in Delhi.

However, the appellant's jurisdictional Assessing Officer is located in Churu, Rajasthan, which falls under the territorial jurisdiction of the Hon'ble ITAT Jodhpur Bench. Accordingly, the matter is required to be adjudicated by the Hon'ble ITAT Jodhpur Bench.

A revised Form 36 correcting the jurisdictional details has already been submitted before the Registry.

In view of the above facts, it is humbly prayed that the Hon'ble Bench may kindly order the transfer of Appeal No. ITA 4146/DEL/2025 to the Hon'ble ITAT Jodhpur Bench for proper adjudication as per jurisdiction.

I shall remain grateful for your kind consideration.

Respectfully submitted

(CA Mohit Soni)

Authorized Representative

Date: 04-12-2025

Place: New Delhi.”

3. Having regard to the fact that the instant appeals have been wrongly filed before ITAT Delhi Benches, having no jurisdiction as contended by the assessee in his representation dated 04.12.2025, which has further been confirmed by the Learned DR that the taxpayer's jurisdictional Assessing Officer is located at Churu, Rajasthan, falling under the territorial jurisdictional of ITAT, Jodhpur Bench, these appeals are dismissed due to lack of valid jurisdiction. However, for proper adjudication of the matter, the assessee would be at liberty to file appeals before the jurisdictional Bench of the ITAT. Ordered accordingly.

4. In the result, assessee's appeals in ITA Nos. 4146, 4147, 4148 & 4149/Del/2025 are dismissed.

Order pronounced in open court on 04.12.2025.

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(Ms. MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 08.12.2025.

MP

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI