

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'SMC' BENCH,  
NEW DELHI

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT, AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA No. 7712/DEL/2025 [A.Y. 2019-20]

Gautam Gajabhai Kanjia  
Room No. A-29, Basir Sheth Chawl  
Vasu Matka Cross Lane, Gopaldevi  
Chowk, Bhavani Shankar Road  
Mumbai

Vs. The Assessment Unit  
I.T. Department  
Delhi

PAN - ASLPK 6534 E

(Applicant)

(Respondent)

Assessee By : Shri Tapan Sanghvi, AR [Virtual]  
Department By : Shri Om Prakash, Sr. DR

Date of Hearing : 05.12.2025  
Date of Pronouncement : 05.12.2025

**ORDER**

**PER NAVEEN CHANDRA, ACCOUNTANT MEMBER:-**

This appeal by the assessee is preferred against the order of the  
NFAC, New Delhi dated 25.11.2025 pertaining to A.Y. 2019-20.

2. At the very outset, we find that the Assessing Officer of the assessee was based in Mumbai and the assessee has filed the instant appeal before the ITAT, Delhi Benches. We find that the Hon'ble Supreme Court in the case of *PCIT, Chandigarh Vs. ABC Papers Ltd* order dated 18.08.2022 has held that appeals against every decision of the ITAT shall lie only before the High Court within whose jurisdiction the Assessing Officer who passed the assessment order is situated and accordingly, the jurisdiction in the impugned case would lie with the ITAT Mumbai Bench.
3. The appeal of the assessee filed before us is accordingly dismissed with liberty given to the assessee to file appeal before the ITAT, Mumbai within 30 days from the date of receipt of this order.
4. In the result, appeal of the assessee in ITA No. 7712/DEL/2025 is dismissed.

The order is pronounced in the open court on 05.12.2025.

Sd/-

**[MAHAVIR SINGH]  
VICE PRESIDENT**

Sd/-

**[NAVEEN CHANDRA]  
ACCOUNTANT MEMBER**

Dated: 12<sup>th</sup> DECEMBER, 2025.

VL/

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi

Sl No.	PARTICULARS	DATES
1.	<i>Date of dictation of Tribunal Order</i>	
2.	<i>Date on which the typed draft order is placed before the Dictating Member</i>	
3.	<i>Date on which the typed draft order is placed before the other Member [in case of DB]</i>	
4.	<i>Date on which the approved draft order comes to the Sr. P.S./P.S.</i>	
5.	<i>Date on which the fair Order is placed before the Dictating Member for sign</i>	
6.	<i>Date on which the fair order is placed before the other Member for sign [in case of DB]</i>	
7.	<i>Date on which the Order comes back to the Sr. P.S./P.S for uploading on ITAT website</i>	
8.	<i>Date of uploading, inf not, reason for not uploading</i>	
9.	<i>Date on which the file goes to the Bench Clerk</i>	
10.	<i>Date on which the file goes for Xerox</i>	
11.	<i>Date on which the file goes for endorsement</i>	
12.	<i>The date on which the file goes to the Superintendent for checking</i>	
13.	<i>Date on which the file goes to the Assistant Registrar for signature on the order</i>	
14.	<i>Date on which the file goes to the dispatch section for dispatch the Tribunal order</i>	
15.	<i>Date of Dispatch of the Order</i>	
16.	<i>Date on which the file goes to the Record Room after dispatch the order</i>	