

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G', NEW DELHI**
Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Manish Agarwal, Accountant Member

ITA No. 1506/Del/2023 : Asstt. Year: 2018-19

Sunil Kumar Narang, House No. 124, Ward No. 10, Shiv Chowk, Bhiwan Basti, Fatehabad, Haryana-125050	Vs	Pr. CIT, Rohtak, Haryana-124001
(APPELLANT)		(RESPONDENT)
PAN No. AGXPN8355N		

Assessee by : Sh. Shivam Yadav, Adv.
Revenue by : Sh. Mahesh Kumar, CIT-DR

Date of Hearing: 15.12.2025	Date of Pronouncement: 15.12.2025
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2018-19, arises against the PCIT, Rohtak's DIN & order No. ITBA/REV/F/REV5/2022-23/1051396902(1) dated 27.03.2023, in proceedings u/s 143(3) of the Income Tax Act, 1961.

2. Heard both the parties at length. Case file perused.
3. It emerges during the course of hearing that the assessee's relevant assessment jurisdiction is at Fatehabad (distt. Fatehabad), Haryana. And that the learned PCIT, Rohtak has treated the corresponding regular assessment framed in his case on 17.02.2021 as an erroneous one causing prejudice to

the interest of the Revenue. It is in this factual backdrop that the assessee has preferred his instant appeal.

4. We invited the learned counsel's kind attention to the fact that the "situs" of the Assessing Officer is at Fatehabad which comes within the territorial jurisdiction of Chandigarh benches of the Income Tax Appellate Tribunal.

5. Faced with this situation, learned counsel submits that Delhi benches of the Income Tax Appellate Tribunal very well have jurisdiction to entertain this assessee's instant appeal; and more particularly, in light of the fact that the same is directed against the PCIT, Rohtak's action exercising his section 263 revision jurisdiction forming subject matter of our apt adjudication. We find no merit in the assessee's instant arguments in light of this tribunal's STANDING ORDER UNDER INCOME-TAX (APPELLATE TRIBUNAL) RULES, 1963 defining territorial jurisdiction of various benches of the Income Tax Appellate Tribunal; as on 01.10.1997 wherein the assessee's Fatehabad district is not covered under Delhi benches. We wish to make it clear here that not only para 4 of the said STANDING ORDER adopts "situs" of the location of the "office of the Assessing Officer" as the decisive factor but also the Fatehabad

district herein stood notified as a district w.e.f. 15.07.1997 and therefore, the same very well stood excluded from Delhi benches jurisdiction at the time of the foregoing notification as on 01.10.1997.

6. We accordingly dismiss the assessee's instant appeal for want of territorial jurisdiction of the Income Tax Appellate Tribunal, Delhi with liberty to be instituted afresh before the appropriate benches. It is made clear that delay in such an eventuality, as on date, shall stand condoned. Ordered accordingly.

7. This assessee's appeal is dismissed in above terms.

Order Pronounced in the Open Court on 15/12/2025.

Sd/-

(Manish Agarwal)
Accountant Member
Dated: 15/12/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR