

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C": NEW DELHI**

**BEFORE SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND SHRI VIMAL KUMAR, JUDICIAL MEMBER**

ITA No.4762/DEL/2025
Assessment Year 2017-18

Madhuvan Tieup Private Limited, LG-3, Plot No. 10, Road No. 44, Community Centre, Pitampura, Saraswati Vihar, Delhi-1100 34, Delhi PAN No. AACCM0381R	Vs.	Assessing Officer, Central Circle-29, New Delhi
(Appellant)		(Respondent)

Assessee by:	Shri Rajeshwar Painuly, CA
Department by:	Shri Om Prakash, Sr. DR
Date of Hearing:	04.11.2025
Date of pronouncement:	.01.2026

ORDER

PER VIMAL KUMAR, JUDICIAL MEMBER:

The appeal filed by the assessee is against order dated 06.06.2025 of Learned Commissioner of Income Tax (Appeals), New Delhi [hereinafter referred to as 'Ld. CIT(A)] under Section 250 of the Income-Tax Act, 1961 (hereinafter referred to as 'the Act') arising out of order dated 30.12.2019 of Learned Assessing Officer/Income Tax Officer, Ward 4(2), Kolkata (hereinafter

referred to as "Ld. AO") passed under section 143(3) of the Act for assessment year 2017-18.

2. The appeal arising out of assessment order dated 30.12.2019 by the Ld. AO ought to have been filed in ITAT, Kolkata. Therefore, appeal deserves dismissal for want of jurisdiction with liberty to file appeal before ITAT, Kolkata.

3. In the result, the appeal of filed by the assessee is dismissed with liberty to file before ITAT, Kolkata.

Order pronounced in the open court on 07th January, 2026.

Sd/-

**(S RIFAUH RAHMAN)
ACCOUNTANT MEMBER**

Sd/-

**(VIMAL KUMAR)
JUDICIAL MEMBER**

Dated: 07/01/2026
Mohan Lal

Copy forwarded to -

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

ASSISTANT REGISTRAR
ITAT, New Delhi