

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. S. Rifaur Rahman, Accountant Member**

ITA No. 3247/Del/2025 : Asstt. Year : 2011-12

ACIT, Circle-25(1), New Delhi-110002	Vs	Vedanta Ltd., 3 rd Floor, Core-6, Scope-7, Lodhi Road, South Delhi, New Delhi-110003
(APPELLANT)		(RESPONDENT)
PAN No. AACCS7101B		

**Assessee by : Sh. Gopi Chand, AR
Revenue by : Ms. Amish S. Gupta, CIT-DR**

Date of Hearing: 08.01.2026	Date of Pronouncement: 08.01.2026
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This Revenue's appeal for Assessment Year 2011-12, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1074812498(1) dated 21.03.2025, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. It emerges during the course of hearing that "situs" of the assessee's Assessing Officer framing regular assessment in issue is at Panaji.

4. Faced with this situation, learned CIT-DR submits that Delhi benches of the Income Tax Appellate Tribunal very well have jurisdiction to entertain the Revenue's instant appeal; and more particularly, in light of the fact that the same is directed against the CIT(A)/NFAC, Delhi's lower appellate order. We find no merit in the Revenue'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 "situs" of the assessee's Assessing Officer is not covered under Delhi benches jurisdiction. 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 in such an instance. We further quote PCIT Vs. ABC Paper Ltd. (2022) 447 ITR 1 (SC) deciding the very issue against the assessee.

5. We accordingly dismiss the Revenue'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 a situation thereof; if any, as on date, shall stand condoned. Ordered accordingly.

6. This Revenue's appeal is dismissed in above terms.

Order Pronounced in the Open Court on 08/01/2026.

Sd/-

(S. Rifaur Rahman)
Accountant Member

Dated: 08/01/2026

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