

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.1980/Del/2022
Assessment Year: 2010-11

Laxmi Narayan, S/o-Maharam, Nakhrola Village, Vikas Nakrla, Tehsil Manesar, Gurgaon, Haryana	Vs.	Income Tax Officer, Ward-2(2), Gurgaon
PAN: AFBPN1783K		
(Appellant)		(Respondent)

Assessee by	Sh. K. Sampath, Adv. Sh. Rajkumar, Adv.
Department by	Ms. Ankush Kalra, Sr. DR

Date of hearing	27.01.2026
Date of pronouncement	27.01.2026

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2010-11, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2022-23/1043672937(1), dated

29.06.2022 involving proceedings under section 143(3) r.w.s. 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. Coming to the first and foremost legal issue between the parties herein, we note at the outset that it was the learned ITO, Ward-2(5), Gurgaon who had set into motion the impugned reopening vide a notice dated 30th March, 2015 in the assessee's case.

3. Faced with this situation, learned counsel submits in this factual backdrop that the assessee all along is being assessed before the ITO, Ward 72(1), Delhi going by his return filed in response to the aforesaid section 148 notice. This clinching factual position has gone unrebutted from the Revenue side. We conclude in this factual backdrop that once the learned Assessing Officer at Gurgaon did not even have jurisdiction to assess the assessee, the impugned reopening initiated in his case is not sustainable in law in very terms. Quashed accordingly. The Revenue's vehement contentions in support thereof are hereby rejected.

All other remaining pleadings between the parties stand rendered academic.

4. This assessee's appeal is allowed.

Order pronounced in the open court on 27th January, 2026

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 26th February, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi