



A-15 &amp; 16

**% 01.12.2010**

Present: Ms. Suruchi Aggarwal, Advocate for the appellant/Revenue.  
Mr. Kanan Kapur, Advocate for the respondent assessee

**+ITA 387/2009**  
**ITA 491/2009**

(common orders)

\* As a demurer, learned counsel for the assessee questions the maintainability of these appeals on the ground that the Assessing Officer who passed the order had no jurisdiction over the assessee and the assessment orders were without territorial jurisdiction, null and void. In support of this arguments, he has drawn our attention to the replies which were submitted by the assessee to the Notice issued under Section 158 BD of the Act. In the replies it was categorically stated that the assessee are permanent residents of Hissar and have been assessed by the Income Tax Officer, Ward-I, Hissar. In view of the aforesaid replies, the record was sent to DCIT, Central Circle, Hissar, clearly admitting that in so far as the Assessing Officer at Delhi was concerned, he was no jurisdiction over the case. However, the records were remitted back by the DCIT, Central Circle, Hissar to the Assessing Officer at Delhi who thereafter proceeded with the matter and passed the assessment order.



It is clear from the aforesaid that the Assessing Officer at Delhi had no jurisdiction over the assesseees. For this reason, it is not even necessary to examine the order of the Tribunal on merits.

These appeals are dismissed on this ground alone.

  
A.K. SIKRI, J.

  
SURESH KAIT, J.

**DECEMBER 01, 2010**

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