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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **ITA 528/2017**

PR. COMMISSIONER OF INCOME TAX -12, ... Appellant
Through : Mr. Arun Chatri, Advocate.

versus

SHRI HARBANS LAL ..... Respondent
Through : Nemo.

CORAM: JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% 25.07.2017

CM APPL. No. 26009/2017 (Delay in re-filing)

1. For the reasons stated in the application, the delay in re-filing this appeal is condoned. The application is disposed of.

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2. This appeal by the Revenue under Section 260A of the Income Tax Act, 1961 ('Act') is directed against an order dated 27th December, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 2458/Del/2011 for the Assessment Year ('AY') 2007-08.

3. The question urged by the Revenue is whether the ITAT was justified in annulling the assessment order by invoking Section 124(3) of the Act or not.

4. The admitted fact is that the jurisdiction of the case was transferred from ITO Ward 19 (4), New Delhi to ACIT, Circle 19(1) New Delhi by order under Section 127 of the Act. The ITAT has rightly held that no jurisdiction was vested with the ITO, Ward 19(4) and, hence, the notice issued by him under Section 143(2) on 21st July, 2008 was invalid. The consequent assessment proceedings were held to be bad in law and assessment was, accordingly, annulled.

5. Once the notice under Section 143 (2) of the Act is found to have been issued by an ITO who lacks the jurisdiction to do so, the inevitable result is that the consequential assessment order would be invalid. No substantial question of law arises from the impugned order of the ITAT.

6. The appeal is, accordingly, dismissed.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 25, 2017

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