IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 2281 OF 2013

The Commissioner of Income Tax-2 .. Appellant

v/s.

State Bank of Indore .. Respondent

Mr. Suresh Kumar a/w Ms. Samiksha Kanani for the appellant
Mr. P.J. Pardiwalla, Sr. Counsel a/w Atul Jasani for the respondent

CORAM : M.S. SANKLECHA &
A.K. MENON, J.J.

DATED : 28th MARCH, 2016.

P.C.

1. This appeal under Section 260A of the Income Tax Act, 1961 (the Act) challenges the order dated 16th May, 2013 passed by the Income Tax Appellate Tribunal, Indore, Madhya Pradesh.

2. An appeal against the order passed by the Income Tax Appellate Tribunal at Indore would lie under Section 260A of the Act to the Madhya Pradesh High Court. In fact, in paragraph 8 of the Memo of Appeal, the appellant has averred that the entire cause of action has not arisen within the jurisdiction of this Court and since the respondent Bank (SBI Indore) has merged with State Bank of India, the appeal is

being filed before this Court.

3. On the aforesaid facts being pointed out, Mr. Suresh Kumar, learned Counsel for the Revenue seeks return of the appeal so as to enable the Revenue to present this appeal before the appropriate Court.

4. The Registry is directed to return the appeal to the appellant Revenue for presentation to the appropriate Court. For statistical purposes, this appeal stands disposed of from the file of this Court.

(A.K. MENON, J.) **(M.S. SANKLECHA, J.)**