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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 6740/2016 & CM No.27646/2016**

S.M. FARMS PVT. LTD.

..... Petitioner

Through: Mr. Mukesh Gupta & Mr. Keshav
Rai, Advocates

versus

ACIT, CIRCLE 22(2) NEW DELHI

..... Respondent

Through: Mr. Dileep Shivpuri, Senior Standing
Counsel & Mr. Sanjay Kumar, Junior
Standing Counsel

CORAM: JUSTICE S.MURALIDHAR
JUSTICE VINOD GOEL

ORDER

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23.05.2017

1. A clarification has been issued by the Assessing Officer to the following effect:

“After the cadre restructuring and notification of jurisdictional order by Pr. CIT, New Delhi all the previous order passed u/s 127 were superseded by notification dated 15.11.2014 and the jurisdiction of the assessee company M/s S.M. Farms Pvt. Ltd. rechristened from Circle 33(1), New Delhi to Pr. CIT-8 as per the new notification. After the period of 15.11.2014 the jurisdiction of the Assessee company is with Pr. CIT-8[ACIT/DCIT, Circle 22(2)] and notice served on 10/09/2015 u/s 143(2) is well within the time limit and further notice issued u/s 142(1) on 12/07/2016 is justified having jurisdiction over it. The claim of the assessee that the notices were issued without jurisdiction is not correct.”

2. In that view of the matter, no orders are called for in this writ petition. The interim order is vacated and the writ petition and application are disposed of.

S.MURALIDHAR, J

VINOD GOEL, J

MAY 23, 2017

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