IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA-461-2017 (O&M)
Date of decision:- 12.02.2018

Pr. Commissioner of Income Tax (Central), Gurgaon

...Appellant

Versus

Sudhir Dhingra

...Respondent

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present:- Mr. Rajesh Sethi, Advocate,
for the appellant.

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S.J. VAZIFDAR, C.J. (ORAL)

This is an appeal against the order of the Income Tax Appellate Tribunal dated 03.04.2017 dismissing the appellant's appeal against the order of the CIT (Appeals) dated 07.07.2006. The CIT (Appeals) allowed the assessee's appeal whereby certain additions made by the Assessing Officer were deleted. The matter pertains to the block period 01.04.1990 to 20.08.2000.

2. Mr. Sethi, the learned counsel appearing on behalf of the appellant, fairly states that in view of the judgement dated 03.10.2007 passed by a Division Bench of this Court in ITA-44-2005 titled as *The Commissioner of Income Tax, Faridabad Vs M/s Motorola India Ltd.*, this Court lacks territorial jurisdiction to entertain the appeal. He states that the appellant is in a peculiar predicament as a Division Bench of the Delhi High Court in *Commissioner of Income Tax Vs AAR Bee Industries* (2013) 262 CTR 0001 (Del) has disagreed with the view taken by this Court as a result of which even if the

appeal is filed in the Delhi High Court, the same would be dismissed for want of territorial jurisdiction.

3. The appellant, therefore, wishes to carry this matter in appeal to the Supreme Court. That is for the appellant to decide.

4. In view of the aforesaid judgement of this Court, the appeal is dismissed only on the ground of territorial jurisdiction.

5. The original file be returned to the appellant.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(AVNEESH JHINGAN)
JUDGE

12.02.2018
Amodh

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No