

\$~23

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

+ W.P.(C) 5338/2018

M/S MAAD REALTORS & INFRA LTD (NOW
INSTACROISSANCE LIMITED)

..... Petitioner

Through: Mr.Sameer Rohatgi, Mr.Sashi
Tulsiyan and Mr.Akshit Pradhana,
Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Sanjeev Narula, CGSC with
Mr.Brajesh Kumar, Advocate.
Mr.Zoheb Hossain, Sr. Standing
Counsel and Mr.Deepak Anand, Jr.
Standing Counsel for Revenue/R2
& R3.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

%

18.05.2018

C.M.No.20688/2018 (Exemption)

Allowed, subject to all just exceptions.

W.P.(C) 5338/2018 and C.M.No.20687/2018 (stay)

We have heard the learned counsel for the petitioner and given the circumstance that the registered office of the writ petitioner is located in Mumbai where the search and seizure operations took place

and where it approached the authorities for reference under Chapter 19A of the Income Tax Act, this Court ought not to entertain these proceedings for want of lack of territorial jurisdiction.

Mr.Rohatgi, appearing for the petitioner urges that the order convening the Special Bench of the Settlement Commissioner was issued from Delhi and consequently goes to the root of the dispute. We are of the opinion that the cause of action in all its proper sense arises in Mumbai where in fact the Special Bench was convened and heard the parties.

In view of the aforesaid, learned counsel for the petitioner seeks leave to withdraw this writ petition with liberty to approach the Bombay High Court. Liberty granted.

The writ petition is dismissed as withdrawn.

Copy of the order be given *dasti*, as prayed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 18, 2018
'dc'