

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

INCOME TAX APPEAL NO. 432 OF 2018

Pr. Commissioner of Income Tax
Central-3, Mumbai

... Appellant

Versus

Bharuch Enviro Infrastructure Ltd.

... Respondent

Mr. Ashok Kotangle with Mr. P.A. Narayanan and Mr. Ajay V. Anand, for the Appellant.

Ms. Vasanti Patel, for the Respondent.

**CORAM: DHIRAJ SINGH THAKUR AND
ABHAY AHUJA, JJ.**

DATE : 28th JULY, 2022

P.C. :

1. Learned Counsel for the Respondent had taken a preliminary objection to maintainability of the present appeal on the question of jurisdiction.

2. It can be seen that the order dated 27 February 2017 was passed by the Income Tax Appellate Tribunal, Ahmedabad. Therefore, this Court would not have jurisdiction over the matter.

3. Be that as it may; the present appeal held is not maintainable

on the issue of jurisdiction. The Appellant is at liberty to approach the Gujarat High Court.

4. The Writ Petition is disposed of accordingly.

(ABHAY AHUJA, J.)

(DHIRAJ SINGH THAKUR, J.)

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