

01.02.2023

Sl no. 14

Ct no. 2

P.M.

WPA 1189 OF 2023

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CAN 1 of 2023 (Not in the file)

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CAN 2 of 2023 (Not in the file)

Orchid Mercantiles Private Limited & Anr.

- Vs -

**Assistant Commissioner of Income Tax,
Benami Prohibition Unit, Hyderabad & Ors.**

Mr. Vinay Kr. Shraff,
Miss Priya Sarah Paul
Ms. Priyanka Sharma

... for the petitioners

Mr. Manmeet Singh Arora (SPP)

Mr. Soumen Bhattacharjee

... for respondent No. 1

Mr. Shyamal Nath

... for Inspecting Officer SAFEM (FOP) &
NDPS Act & PBPT Act, Chennai

Heard learned advocates appearing for the parties.

By this writ petition petitioners have challenged the impugned order under Section 24(4)(a)(i) of the Prohibition of Benami Property Transaction Act, 1988 dated 23rd December, 2022 and subsequent notice dated 12th January, 2023 issued by the Assistant Commissioner of Income Tax, Investigation ACIT, Benami Prohibition Unit, Hyderabad.

From record it appears that respondents authorities who have issued impugned

notices/orders and have been impleaded in this writ petition do not have their office within the territorial jurisdiction of this Court. There are two respondents in the writ petition whose offices are at Hyderabad and Telengana respectively and further impleaded respondent No. 3, whose office has been shown in Chennai.

Considering the aforesaid factual and legal position I am not inclined to entertain this writ petition being WPA 1189 of 2023 for lack of territorial jurisdiction and accordingly the same is dismissed along with CAN 1 of 2023 and CAN 2 of 2023.

However, dismissal of this writ petition will not be a bar for the petitioners to seek remedy before the Court having jurisdiction over the matter.

(Md. Nizamuddin, J.)