**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

105 ***2023:PHHC:150034-DB***

ITA-60-2023 (O & M)

Date of Decision: 24.11.2023

The Pr. Commissioner of Income Tax, Faridabad .....Appellant(s)

Versus

Tower Watson India Pvt. Ltd. ...Respondent(s)

**CORAM: HON'BLE MR. JUSTICE G.S.SANDHAWALIA
HON'BLE MS. JUSTICE LAPITA BANERJI**

Present: Mr. Saurabh Kapoor, Sr. Standing Counsel, for the appellant.

G.S.SANDHAWALIA, J. (Oral)

1. The present appeal has been filed under Section 260A of the Income Tax Act, 1961 against the order dated 10.05.2022 passed by the Income Tax Appellate Tribunal, Bench 'J' Mumbai in ITA No. 1140/MUM/2015.

2. Counsel for the appellant, at the outset, submits that in view of the judgment of the Apex Court in ***Pr. Commissioner of Income Tax-1, Chandigarh vs. M/s. ABC Papers Ltd., 2022 AIR SC 3905,*** the appeal would lie before the Bombay High Court since the assessment order was passed by the Assistant Commissioner of Income Tax, Cicle-11(3)-1, Mumbai. Para No.33 of the said judgment reads thus:-

> *"33. In conclusion, we hold that appeals against every decision of the ITAT shall lie only before the High Court within whose jurisdiction the Assessing Officer who passed the assessment order is situated. Even if the case or cases of an assessee are transferred in exercise of power under Section 127 of the Act, the High Court within whose jurisdiction the Assessing Officer has passed the order, shall continue to exercise the jurisdiction of appeal. This principle is applicable even if the transfer is under Section 127 for the same assessment year(s).*

3. Keeping in view the above, counsel does not press the present appeal and prays for liberty to file a fresh one before the Court of competent jurisdiction.

4. Ordered accordingly.

(G.S. SANDHAWALIA)
JUDGE

24.11.2023
shivani

(LAPITA BANERJI)
JUDGE

Whether reasoned/speaking Yes
Whether reportable No