IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

128 ITA-71-2023 (O&M)
DATE OF DECISION: 20.10.2023

THE PR. COMMISSIONER OF INCOME TAX (CENTRAL), GURUGRAM

......APPELLANT

VS.

M/S NECTAR LIFESCIENCES LTD.

.........RESPONDENT

128-A ITA-74-2023 (O&M)
DATE OF DECISION: 20.10.2023

THE PR. COMMISSIONER OF INCOME TAX (CENTRAL), GURUGRAM

......APPELLANT

VS.

M/S NECTAR LIFESCIENCES LTD.

.........RESPONDENT

CORAM: HON'BLE MR. JUSTICE G.S. SANDHAWALIA
HON'BLE MS. JUSTICE HARPREET KAUR JEEWAN

Present: Mr. Varun Issar, Junior Standing Counsel,
for the appellant (s).

*****

G.S.SANDHAWALIA, J. (ORAL)

[1]. The present appeals filed under Section 260A of the Income Tax Act, 1961 (for short '1961 Act') are directed against the orders of Income Tax Appellate Tribunal, Chandigarh Bench 'B', Chandigarh dated 01.08.2022 (Annexure A-3) passed in ITA No.761/CHD/2011 for the Assessment Year 2006-2007 and in ITA No. 598/CHD/2012 for the Assessment Year 2005-06, respectively.

[2] Counsel for the appellant, at the outset, points out that the order passed by the Assessing Officer out of which the present appeals

arise was the Commissioner of Income Tax, New Delhi. He, accordingly, submits that in view of the judgment of the Apex Court passed in **'Pr. Commissioner of Income Tax-I, Chandigarh Vs. M/s ABC Papers Limited', 2022 AIR SC 3905,** the appeal would lie before the Hon'ble Delhi High Court. Paragraph No.33 of the said judgment reads as under:-

> *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 appeals and prays for liberty to file fresh one before the Court of competent jurisdiction by filing an appropriate application under Section 14 of the Limitation Act, 1963.

[4]. Ordered accordingly.

[5] Pending miscellaneous application (s), if any, also stand disposed of.

(G.S. SANDHAWALIA)
JUDGE

October 20, 2023
nitin

(HARPREET KAUR JEEWAN)
JUDGE

Whether Speaking Yes
Whether Reportable No