

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

(118)

**ITA-113-2023 (O&M)
Decided on : 19.10.2023**

The Pr. Commissioner of Income Tax (Central), Gurugram

.....Appellant(s)

Versus

M/s Vatika Limited, Gurugram

.....Respondent(s)

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

Present: Mr. Varun Issar, Senior Standing Counsel for the appellant.

G.S. Sandhawalia, J. (Oral)

The present appeal filed under Section 260A of the Income Tax Act, 1961 (for short '1961 Act') is directed against the order of Income Tax Appellate Tribunal, Delhi Bench 'H', New Delhi dated 11.11.2022 passed in ITA No.887/DEL/2020 for the Assessment Year 2016-2017.

2. Counsel for the appellant at the outset points out that the order passed by the Assessing Officer out of which the present appeal arises was the Assistant Commissioner of Income Tax, Central Circle-02, 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 appeal and prays for liberty to file a fresh one before the Court of competent jurisdiction by filing an appropriate application under Section 14 of the Limitation Act, 1963.
4. Ordered accordingly.

(G.S. SANDHAWALIA)
JUDGE

(HARPREET KAUR JEEWAN)
JUDGE

19.10.2023
Naveen

Whether speaking/reasoned :	Yes	
Whether Reportable :		No