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

106 ***2023:PHHC:149280-DB***

<u>ITA-223-2022</u>
<u>Date of Decision:</u> 23.11.2023

The Commissioner of Income Tax (Exemptions), Chandigarh
.....Appellant(s)

Versus

M/s. KarmaeGarchen Trust ...Respondent(s)

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

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

<u>G.S.SANDHAWALIA, J. (Oral)</u>

1. Counsel for the appellant, at the outset, submits that the present appeal filed against the order of the Income Tax Tribunal dated 02.11.2021 (Annexure P-3) for the assessment year 2011-12 will not be maintainable in view of the law laid down by the Apex Court in ***SLP (C) No. 23352 of 2019, Pr. Commissioner of Income Tax-1, Chandigarh vs. M/s. ABC Papers Ltd.*** decided on 18.08.2022 in as much as the assessment order was passed by the Joint Commissioner of Income Tax, Palampur, Himachal Pradesh. Accordingly, he submits that the jurisdiction, thus, would lie with the Himachal Pradesh High Court.

2. Keeping in view the above, the appeal is dismissed as withdrawn with liberty to file appeal before the competent Court.

(G.S. SANDHAWALIA)
JUDGE

23.11.2023
shivani

(LAPITA BANERJI)
JUDGE

Whether reasoned/speaking Yes
Whether reportable No