IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No. 167 of 2022

237-2 Date of decision: 24.04.2023

PRINCIPAL COMMISSIONERE OF INCOME TAX, FARIDABAD

…. Appellant

Versus

M/S FCC CLUTCH INDIA PVT. LTD. …. Respondent

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

Present : Ms. Pridhi Jaswinder Sandhu, Jr. Standing Counsel for the appellant.

Mr. Rajesh Katoch, Advocate for the respondent.

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RITU BAHRI, J. (oral)

This appeal has been filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Delhi Bench 'B' dated 30.07.2021 passed in ITA No.3667/Del/2019 for the assessment year 2009-2010.

Learned counsel for the respondent submits that in the present case, the impugned assessment order dated 31.01.2013 (Annexure A-1) has been passed by the Assessing Officer at Delhi and this Court has no jurisdiction to entertain this appeal as per the judgment passed by the Supreme Court in case titled as ***Principal Commissioner of Income Tax vs. ABC Papers Ltd., (2022) 447 ITR 1 SC.***

Learned counsel for the appellant is not able to dispute this fact and she seeks permission to withdraw this appeal with liberty to file the appeal before the competent jurisdiction, in accordance with law.

Dismissed as withdrawn.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

24.04.2023
Jyoti-IV

Whether speaking/reasoned: Yes/No.
Whether reportable : Yes/No