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IN THE HIGH COURT OF DELHI AT NEW DELHI

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Date of decision: 20.12.2023

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W.P.(C) 9818/2022 and CM APPL. 29028/2022

M/S ANA, FARIDABAD

..... Petitioner

Through: Mr Sagar Agnihotri, Advocate.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr Shoumendu Mukherji, Senior Panel Counsel with Ms Megha Sharma and Ms Akanksha Gupta, Advocates for respondent no.1/UOI. Ms P. Geetanjali, Advocate for Mr Ashish Kumar, Advocate for respondent no.3. Mr Lalitaksh Joshi, Advocate for respondent no.6. Mr Shlok Chandra, Sr. Standing Counsel with Ms Madhavi Shukla and Ms Priya Sarkar, Standing Counsel for revenue.

CORAM:**HON'BLE MR JUSTICE RAJIV SHAKDHER****HON'BLE MR JUSTICE GIRISH KATHPALIA****[Physical Hearing/Hybrid Hearing (as per request)]****RAJIV SHAKDHER, J.: (ORAL)**

1. Mr Sagar Agnihotri, counsel who appears on behalf of the petitioner, says that in line with what was indicated on the order dated 22.11.2023, he has received instructions from the petitioner to file an application for recall of the order dated 30.01.2020 passed by the Punjab and Haryana High Court, in CWP 2537/2020.



1.1 For the sake of convenience, the relevant parts of the order dated 22.11.2023 are set forth hereafter:

“1. There is no representation on behalf of the petitioner.

1.1 Adverse orders qua the petitioner are deferred.

2. Mr Shlok Chandra, learned senior standing counsel, who appears on behalf of the revenue, has however placed before us a hard copy of the order dated 30.01.2020 passed by the Punjab and Haryana High Court, in CWP 2537/2020.

3. A perusal of the order shows that the petitioner was represented and after some arguments, the writ petition was withdrawn with liberty to take recourse to the appropriate remedy in accordance with the law.

*4. As indicated in our order dated 21.07.2023, Mr Chandra had taken objection to the writ petition being entertained by this court as the Jurisdictional Assessing Officer (JAO) was located in Faridabad. This plea was sought to be supported by Mr Chandra based on a judgment rendered by the Supreme Court in **PCIT-I, Chandigarh v. ABC Papers Ltd.**, (2022) 447 ITR 1.*

5. Given this position, perhaps, one of the ways out would be for the petitioner to move an application for recall of the order dated 30.01.2020.

6. Needless to add, if such an application is moved, the respondents cannot veer away from the position that, perhaps, the Punjab and Haryana High Court would have jurisdiction in the matter. However, this aspect of the matter would be examined on the next date of hearing.

7. List the matter on 20.12.2023.

8. The Registry will dispatch a copy of the order to the petitioner as well as its counsel-on-record.

9. For the purpose of good order and record, the Registry will scan and upload the copy of the aforementioned order dated 30.01.2020 so that the same remains embedded in the case file.”

2. Mr Shlok Chandra, learned senior standing counsel, who appears on behalf of the respondent/revenue, says that he cannot but accept the position that the jurisdiction in the matter would lie with the Punjab and Haryana High Court, given the ratio of the judgment rendered by the Supreme Court in **PCIT-I, Chandigarh v. ABC Papers Ltd.**, (2022) 447 ITR 1.

3. Accordingly, the writ petition is closed.



- 3.1 Consequently, the pending application shall also stand closed.
4. The petitioner would take appropriate steps in the matter if it wishes to prosecute the case in the appropriate court.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

DECEMBER 20, 2023/ tr

Click here to check corrigendum, if any