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

(112) **ITA-144-2023 (O&M)**
Decided on : 09.01.2024

Pr.Commissioner of Income Tax, Panchkula ......Appellant(s)

Versus

Munny Entertainment Pvt. Ltd. ......Respondent(s)

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

Present:- Mr.Yogesh Putney, Advocate for the appellant (s).

Mr.Ved Jain, Advocate, for the respondent
(On his request, proceedings are being conducted through Hybrid Mode).

G.S. Sandhawalia, J. (Oral)

1. At the outset, counsel for the appellant submits that the present appeal would not be maintainable in view of the judgment of the Apex Court in **Pr. Commissioner of Income Tax-I, Chandigarh Vs. M/s ABC Papers Limited, 2022 (9) SCC 1** wherein it has been held that the jurisdiction of the High Court would be available only if the Assessing Officer who passed the assessment order is situated within the jurisdiction of the said High Court.

2. It is not disputed that the assessment order in the present appeal has been passed by the Assessing Authority at Noida. In such circumstances, the present appeal is not maintainable and the same is returned, to be filed before the Court of Competent Jurisdiction.

**(G.S. SANDHAWALIA)
JUDGE**

**(LAPITA BANERJI)
JUDGE**

January 9th, 2024
sailesh

Whether speaking/reasoned :	Yes	
Whether Reportable :		No