



\$~15

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **CUSAA 12/2021 & CM APPL. 9230/2021 (Stay)**
B L GOYALAppellant

Through: Mr. Abhishek Rastogi, Ms.
Garima Gupta, Advs.

versus

THE COMMISSIONER OF CUSTOMS,
INDORERespondent

Through: Mr. Harpreet Singh, SSC.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **11.07.2024**

Undisputedly, the Jurisdictional Assessing Officer of the appellant is seated at Madhya Pradesh.

In view of the above, and following the decision of the Supreme Court in **Principal Commissioner of Income Tax-I, Chandigarh vs. ABC Papers Ltd.** [(2022) 9 SCC 1], we dismiss the instant appeal with rights reserved to the appellant to approach the Jurisdictional High Court.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 11, 2024/RW