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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 9417/2019

SHRI PRADEEP KUMAR BANSAL ..... Petitioner

Through: Dr. Rakesh Gupta, Mr. Somil Agarwal, Mr. Dushyant Agarwal, Advs.

versus

CENTRAL BOARD OF DIRECT TAXES & ANR. ..... Respondent

Through: Mr. Vipul Agarwal, SSC with Mr. Gibram Naushad, Ms. Sakshi Shainwal, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

ORDER

% **13.02.2024**

1. From the counter affidavit which has been filed, we note that the following preliminary objection has been taken:-

> "4. The Respondents at the very outset seek to humbly submit that this Hon'ble Court should refrain from exercising jurisdiction under Article 226/227 in the present case. It is humbly submitted that the essential facts leading to the present petition are as follows:
>
> i. The Petitioner as per memo of parties, is a resident of KB-18, Kavi Nagar, Ghaziabad.
>
> ii. The jurisdictional assessing officer of the Petitioner, as on date is ITO Ward 2(2)(1), Ghaziabad.
>
> iii. The Form of Declaration dated 29.09.2016, under the Income Tax Declaration Scheme Rules, 2016 (IDS-2016) was submitted by the Petitioner, with the office of Principal Commissioner of Income Tax, Ghaziabad.
>
> iv. The impugned letter/order dated 25.03.2019 rejecting the benefit of IDS-2016 has been issued/passed by Principal Commissioner of Income Tax, Ghaziabad.
>
> v. The impugned notice u/s 148 dated 25.03.2019 has been issued by ITO, Ward 2(1), Ghaziabad."

2. In view of the aforesaid facts which are undisputed, we find ourselves unable to entertain or continue the instant writ petition.

3. Since we would lack territorial jurisdiction, the writ petition shall stand dismissed with liberty reserved to the petitioner to approach the jurisdictional High Court.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

FEBRUARY 13, 2024/neha