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

+ ITA 168/2022

**PRINCIPAL COMMISSIONER OF INCOME
TAX, DELHI (CENTRAL)**

..... Appellant

Through: Mr. Shlok Chandra, SSC with
Ms. Madhavi Shukla, Ms. Priya
Sarkar, JSCs, Mr. Ujjwal Jain
& Mr. Shashank Kesarwani,
Adv.

versus

MR. ASHISH KUMAR CHAURASIA (HUF) Respondent

Through: Mr. Ved Jain, Mr. Nischay
Kantoor & Ms. Soniya Dodeja,
Adv.

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

**ORDER
15.02.2024**

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Learned counsel for the assessee points out that the jurisdictional Assessing Officer is seated at Kanpur, in the State of Uttar Pradesh.

In view of the aforesaid, and following the judgment of the Supreme Court in **Commissioner of Income Tax vs ABC Papers Ltd.** [2022 SCC OnLine 1036], we find ourselves unable to continue this appeal on our Board.

It shall accordingly stands dismissed with liberty reserved to the



appellant to approach the jurisdictional High Court. We accord the appellant eight weeks' time to move the concerned High Court in this regard.

YASHWANT VARMA, J

PURUSHAINDRA KUMAR KAURAV, J
FEBRUARY 15, 2024/kk