$~1

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

\+ ITA 508/2024 & CM APPL. 57983/2024, CM APPL. 57984/2024

KRISHNA METAFAB PRIVATE LIMITED .....Appellant

Through: Mr. Abhinav Jain, Advocate

versus

PRINCIPAL COMMISSIONER OF INCOME TAX GURGAON .....Respondent

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC, Mr. Abhishek Anand and Mr. Pranjal Singh, Advocates

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

O R D E R

% **11.11.2024**

1. Mr. Ruchir Bhatia, the learned counsel appearing for the Revenue states at the outset that the present appeal is not maintainable as it emanates from the assessment order dated 30.10.2016 passed under Section 143(3) of the Income Tax Act, 1961 (hereafter *the Act*) and an order dated 27.03.2019 passed under Section 263 of the Act, which have been passed by Income Tax Authorities located in Gurgaon, Haryana. Therefore, this Court would not have the jurisdiction to entertain the present appeal. He also refers and relies on the decision of the Supreme Court in ***Principal Commissioner of Income Tax-I Chandigarh v. ABC Papers Limited (2022) 447 ITR 1.*** In that case the Supreme Court had reiterated that an appeal under Section

260A of the Act would lie before the High Court within whose territorial jurisdiction, the assessing officer is located.

2. In view of the above, the learned counsel for the appellant seeks permission to withdraw the present appeal with liberty to avail its appellate remedies before the High Court of Punjab & Haryana.

3. The appeal is dismissed as withdrawn.

4. This order will not preclude the appellant from availing its remedies, in accordance with law.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 11, 2024

ns

Click here to check corrigendum, if any