$~60 to 64

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

\+ ITA 280/2026, CM APPL. 21014/2026, CM APPL. 21015/2026 & CM APPL. 21016/2026

\+ ITA 281/2026, CM APPL. 21017/2026, CM APPL. 21018/2026 & CM APPL. 21019/2026

\+ ITA 282/2026, CM APPL. 21020/2026, CM APPL. 21021/2026 & CM APPL. 21022/2026

\+ ITA 283/2026, CM APPL. 21024/2026, CM APPL. 21025/2026 & CM APPL. 21026/2026

\+ ITA 284/2026, CM APPL. 21027/2026, CM APPL. 21028/2026 & CM APPL. 21029/2026

RAMESH KUMAR BAGRI .....Appellant

Through: Mr. Mayank Patawari & Mr. Akash Ojha, Advs.

versus

INCOME TAX OFFICER, WARD 2 (1), FARIDABAD .....Respondent

Through: Mr. Shlok Chandra, SSC with Ms.Naincy Jain & Ms. Madhavi Shukla, JSCs & Mr. Udit Dad, Adv.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 02.04.2026

1. Mr. Shlok Chandra, learned senior standing counsel for the respondent-Department, at the outset, submitted that since the Jurisdictional Assessing Officer (*hereinafter referred to as 'JAO'*) of the assessee is in Faridabad, the appellant should approach the High Court of Punjab & Haryana.

2. Learned counsel for the appellant on the other hand, argued that the assessment order was passed by the National Faceless Assessment Centre, which is situated in Delhi and that apart, Delhi Bench of the Income Tax Appellate Tribunal has decided the appellant's appeals hence, the appeals shall lie before this Court.

3. Heard.

4. We agree with the submissions made by Mr. Shlok Chandra, learned senior standing counsel for the respondent-Department, in light of the judgment of the Supreme Court in the case of ***Pr. Commissioner Of Income Tax 1 vs M/S ABC Papers Limited*** reported in **(2022) 447 ITR 1**, because citus is as per the seat of the JAO.

5. We, therefore, dispose of these appeals by giving liberty to the appellant to prefer appeal(s) before the High Court of Punjab & Haryana.

6. While disposing of these appeals, we hereby record that these appeals against order of the Tribunal dated 29.08.2025 were instituted by the appellant on 16.02.2026.

7. The Registry is directed to hand over certified copy (if any) filed by the appellant to learned counsel for the appellant.

8. All the appeals along with pending applications, stand disposed of as not maintainable before the Delhi High Court.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 2, 2026
kk