



2026:DHC:554-DB



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

% *Date of decision: 22nd January, 2026.*

38

+ W.P.(C) 6024/2025
SAHARA INDIA LTD

.....Petitioner

Through: Mr. Percy J. Pardiwala, Sr. Adv. with
Mr. Satyen Sethi, Mr. Arta Trana
Panda, Mr. Sanjeeva Ku. Gupta, Mr.
Naresh Kapila, Adv.

versus

INCOME TAX APPELLATE TRIBUNAL DELHI BENCH & ORS.

.....Respondents

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant
Mann, JSC, Mr. Pratksh Gupta, JSC,
Ms. Lopamudra Mahapatra, Adv.

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+ W.P.(C) 7522/2025, CM APPL. 33608/2025 (stay)
SAHARA INDIA COMMERCIAL CORPORATION LTD
THROUGH MR SHAILENDRA KUMAR VERMA SENIOR
MANAGER

.....Petitioner

Through: Mr. Percy J. Pardiwala, Sr. Adv. with
Mr. Satyen Sethi, Mr. Arta Trana
Panda, Mr. Sanjeeva Ku. Gupta, Mr.
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versus

INCOME TAX APPELLATE TRIBUNAL DELHI BENCH
THROUGH ITS REGISTRAR & ORS.

.....Respondents

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+ W.P.(C) 7525/2025, CM APPL. 33612/2025 (stay)
SAHARA INDIA COMMERCIAL CORPORATION LTD
THROUGH MR SHAILENDRA KUMAR VERMA SENIOR
MANAGER

.....Petitioner

Through: Mr. Percy J. Pardiwala, Sr. Adv. with
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Ms. Lopamudra Mahapatra, Adv.

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+ W.P.(C) 7528/2025, CM APPL. 33617/2025 (stay)
SAHARA INDIA COMMERCIAL CORPORATION LTD
THROUGH MR SHAILENDRA KUMAR VERMA SENIOR
MANAGER

.....Petitioner

Through: Mr. Percy J. Pardiwala, Sr. Adv. with
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+ W.P.(C) 7561/2025, CM APPL. 33726/2025 (stay)
SAHARA INDIA COMMERCIAL CORPORATION LTD
THROUGH MR SHAILENDRA KUMAR VERMA SENIOR
MANAGER

.....Petitioner

Through: Mr. Percy J. Pardiwala, Sr. Adv. with
Mr. Satyen Sethi, Mr. Arta Trana
Panda, Mr. Sanjeeva Ku. Gupta, Mr.
Naresh Kapila, Advs.

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INCOME TAX APPELLATE TRIBUNAL DELHI BENCH
THROUGH ITS REGISTRAR & ORS.

.....Respondents

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant
Mann, JSC, Mr. Pratksh Gupta, JSC,
Ms. Lopamudra Mahapatra, Adv.

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+ W.P.(C) 7611/2025, CM APPL. 33982/2025 (stay)
SAHARA INDIA COMMERCIAL CORPORATION LTD
THROUGH MR SHAILENDRA KUMAR VERMA SENIOR
MANAGER

.....Petitioner

Through: Mr. Percy J. Pardiwala, Sr. Adv. with
Mr. Satyen Sethi, Mr. Arta Trana
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THROUGH ITS REGISTRAR & ORS.

.....Respondents

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant
Mann, JSC, Mr. Pratksh Gupta, JSC,
Ms. Lopamudra Mahapatra, Adv.

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+ W.P.(C) 7612/2025, CM APPL. 33986/2025 (stay)



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SAHARA INDIA COMMERCIAL CORPORATION LTD
SUCCESSOR OF SAHARA INDIA MUTUAL BENEFIT CO LTD

.....Petitioner

Through: Mr. Percy J. Pardiwala, Sr. Adv. with
Mr. Satyen Sethi, Mr. Arta Trana
Panda, Mr. Sanjeeva Ku. Gupta, Mr.
Naresh Kapila, Advs.

versus

INCOME TAX APPELLATE TRIBUNAL, DELHI BENCH,
THROUGH ITS REGISTRAR & ORS.

.....Respondents

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant
Mann, JSC, Mr. Pratksh Gupta, JSC,
Ms. Lopamudra Mahapatra, Adv.

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W.P.(C) 7615/2025, CM APPL. 33993/2025 (stay)
SAHARA INDIA COMMERCIAL CORPORATION LTD
SUCCESSOR OF SAHARA INDIA MUTUAL BENEFIT CO LTD

.....Petitioner

Through: Mr. Percy J. Pardiwala, Sr. Adv. with
Mr. Satyen Sethi, Mr. Arta Trana
Panda, Mr. Sanjeeva Ku. Gupta, Mr.
Naresh Kapila, Advs.

versus

INCOME TAX APPELLATE TRIBUNAL, DELHI BENCH,
THROUGH ITS REGISTRAR & ORS.

.....Respondents

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant
Mann, JSC, Mr. Pratksh Gupta, JSC,
Ms. Lopamudra Mahapatra, Adv.

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W.P.(C) 7616/2025, CM APPL. 33998/2025 (stay)
SAHARA INDIA COMMERCIAL CORPORATION LTD
SUCCESSOR OF SAHARA INDIA MUTUAL BENEFIT CO LTD



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.....Petitioner

Through: Mr. Percy J. Pardiwala, Sr. Adv. with
Mr. Satyen Sethi, Mr. Arta Trana
Panda, Mr. Sanjeeva Ku. Gupta, Mr.
Naresh Kapila, Advs.

versus

INCOME TAX APPELLATE TRIBUNAL, DELHI BENCH,
THROUGH ITS REGISTRAR & ORS.

.....Respondents

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant
Mann, JSC, Mr. Pratksh Gupta, JSC,
Ms. Lopamudra Mahapatra, Adv.

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W.P.(C) 7658/2025, CM APPL. 34105/2025 (stay)
SAHARA INDIA COMMERCIAL CORPORATION LTD
THROUGH MR SHAILENDRA KUMAR VERMA SENIOR
MANAGER

.....Petitioner

Through: Mr. Percy J. Pardiwala, Sr. Adv. with
Mr. Satyen Sethi, Mr. Arta Trana
Panda, Mr. Sanjeeva Ku. Gupta, Mr.
Naresh Kapila, Advs.

versus

INCOME TAX APPELLATE TRIBUNAL DELHI BENCH
THROUGH ITS REGISTRAR & ORS.

.....Respondents

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant
Mann, JSC, Mr. Pratksh Gupta, JSC,
Ms. Lopamudra Mahapatra, Adv.

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W.P.(C) 7662/2025, CM APPL. 34113/2025 (stay)
SAHARA INDIA COMMERCIAL CORPORATION LTD
THROUGH MR SHAILENDRA KUMAR VERMA SENIOR
MANAGER

.....Petitioner



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Through: Mr. Percy J. Pardiwala, Sr. Adv. with
Mr. Satyen Sethi, Mr. Arta Trana
Panda, Mr. Sanjeeva Ku. Gupta, Mr.
Naresh Kapila, Advs.

versus

INCOME TAX APPELLATE TRIBUNAL DELHI BENCH
THROUGH ITS REGISTRAR & ORS.

.....Respondents

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant
Mann, JSC, Mr. Pratksh Gupta, JSC,
Ms. Lopamudra Mahapatra, Adv.

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+ W.P.(C) 7665/2025, CM APPL. 34122/2025 (stay)
SAHARA INDIA COMMERCIAL CORPORATION LTD
THROUGH MR SHAILENDRA KUMAR VERMA SENIOR
MANAGER

.....Petitioner

Through: Mr. Percy J. Pardiwala, Sr. Adv. with
Mr. Satyen Sethi, Mr. Arta Trana
Panda, Mr. Sanjeeva Ku. Gupta, Mr.
Naresh Kapila, Advs.

versus

INCOME TAX APPELLATE TRIBUNAL DELHI BENCH
THROUGH ITS REGISTRAR & ORS.

.....Respondents

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant
Mann, JSC, Mr. Pratksh Gupta, JSC,
Ms. Lopamudra Mahapatra, Adv.

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+ W.P.(C) 7667/2025, CM APPL. 34124/2025 (stay)
SAHARA INDIA COMMERCIAL CORPORATION LTD
SUCCESSOR OF SAHARA INDIA MUTUAL BENEFIT CO LTD

.....Petitioner

Through: Mr. Percy J. Pardiwala, Sr. Adv. with
Mr. Satyen Sethi, Mr. Arta Trana



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Panda, Mr. Sanjeeva Ku. Gupta, Mr.
Naresh Kapila, Advs.

versus

INCOME TAX APPELLATE TRIBUNAL, DELHI BENCH,
THROUGH ITS REGISTRAR & ORS.

.....Respondents

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant
Mann, JSC, Mr. Pratksh Gupta, JSC,
Ms. Lopamudra Mahapatra, Adv.

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

J U D G M E N T

DINESH MEHTA, J. (Oral)

1. This batch of writ petitions involves common facts and law, for which all of them are being disposed of by this common order. However, for the sake of convenience of disposal, the facts of W.P.(C) 6024/2025 (Sahara India Ltd. v. Income Tax Appellate Tribunal Delhi Bench & ors.) are being taken into consideration.
2. Without going into the genesis of the dispute involved in the appeal, suffice it to mention that feeling aggrieved of order dated 09.09.2005 passed by Commissioner of Income Tax (Appeals), Lucknow, the Assessing Officer (*hereinafter referred to as 'AO'*) had preferred an appeal before the Income Tax Appellate Tribunal (*hereinafter referred to as 'the Tribunal'*), Lucknow Bench, Lucknow, which was registered as ITA No.823/Lkw/2005.
3. The petitioner-assessee also filed cross-objection on 19.05.2006, which was registered as cross-objection CO No.29/Lkw/2006.
4. Pursuant to a notice under Section 127(2) of the Income Tax Act,



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1961 (*hereinafter referred to as the 'Act of 1961'*), all the cases of Sahara Group filed by or pending before various authorities of different cities viz. Lucknow, Kolkata etc. were transferred to Delhi for administrative convenience. Consequently, above referred appeals also came to be transferred to Delhi vide order dated 29.07.2005.

5. The petitioner herein, by way of a writ petition had challenged such order passed by the Commissioner, which was dismissed by Allahabad High Court Bench at Lucknow vide its judgment dated 08.02.2006.

6. It was perhaps in this backdrop or for the purpose of administrative convenience that the President of the Tribunal vide his order dated 17.08.2006 transferred a batch of appeals comprising 218 appeals of Sahara Group pending at the Lucknow Bench of the Tribunal to the Delhi Bench of the Tribunal in exercise of his purported power under Rule 4 of Income Tax (Appellate Tribunal) Rules, 1963 (*hereinafter referred to as the 'Rules of 1963'*).

7. These appeals were pending since then. However, by way of order dated 20.11.2024, the Delhi Bench of the Tribunal dismissed the above referred appeal being ITA No.823/Lkw/2005 so also corresponding cross-objection being CO No.29/Lkw/2006, *inter-alia*, holding that the Delhi Bench has no territorial jurisdiction to hear and decide the appeals. While doing so the Tribunal relied upon the judgment of Hon'ble the Supreme Court in **PCIT v. M/s ABC Papers Ltd.**, reported in (2022) 447 ITR 1, wherein it has been held that it is only the *situs* of the Assessing Officer framing assessment, which is the decisive factor for determining the territorial jurisdiction.

8. It is pertinent to note that none of the parties before the Tribunal had



raised objection about the jurisdiction, they rather insisted that the Tribunal at Delhi Bench should and could well decide the instant cases as they have been transferred from Lucknow Bench.

9. What surprises us is that, Delhi Bench of the Tribunal not only held that it did not have the territorial jurisdiction to decide the appeals but has dismissed the appeals and cross-objections, instead of transferring them. A liberty to the parties was however given to institute or file fresh appeal and cross-objection while practically condoning the delay caused in doing the same.

10. Feeling aggrieved of the above order and approach of the Tribunal, the instant writ petitions have been preferred.

11. Learned counsel for the petitioners argued that the order of the Tribunal at Delhi is not only illegal but also contrary to judicial and administrative discipline and has also led to a travesty of justice. He submitted that not only the instant appeals (more than 200 appeals) of Sahara Group came to be transferred by the President of the Tribunal from Lucknow Bench to Delhi Bench, by a number of orders passed way back in 2006, but the appeals filed in 1999-2000 and even upto 2005, which remained pending at Delhi Bench for about 20 years or more, have now been dismissed on the ground of lack of territorial jurisdiction. It was argued that once the President of the Tribunal has exercised his administrative powers available under the Rules of 1963, the other Bench was not justified in dismissing the appeals on the ground of territorial jurisdiction and that such approach adopted by the Delhi Bench of the Tribunal is unsustainable in law.

12. Learned counsel for the petitioners argued that the approach of the



ITAT, Delhi Bench was disposal oriented rather being justice oriented. He vehemently argued that even if Delhi Bench of the Tribunal, was of the view that it did not have territorial jurisdiction (which approach too was erroneous), it ought to have requested the President of the Tribunal to transfer the appeals back to Lucknow Bench or should itself have done so rather than dismissing the same. It was further argued that the judgment of Hon'ble the Supreme Court in the case of *M/s ABC Papers Ltd. (supra)* is/was not applicable, as the facts therein were entirely different.

13. He raised a grievance that none of the parties had questioned the territorial jurisdiction of the Delhi Bench of the Tribunal, as they were aware of the fact that the appeals stood transferred pursuant to the order dated 17.08.2006 passed by the President of the Tribunal. He argued that in the case of *M/s ABC Papers Ltd. (supra)*, the very question of territorial jurisdiction was involved before Hon'ble the Supreme Court, and therefore, Hon'ble the Supreme Court has propounded the principle that, for the purpose of deciding territorial jurisdiction of the High Court, it is the *situs* of the Assessing Officer framing the assessment, which is the determining factor, and that the case before Hon'ble the Supreme Court was not which involved transfer of case(s) from one place to another, consequent to any administrative order.

14. Learned counsel for the respondent (Income Tax Department) hardly had anything to argue; he rather fairly conceded that the Court may decide the case in accordance with law.

15. Heard learned counsel for the parties.

16. The orders dated 20.11.2024 passed by Delhi Bench of the Tribunal, impugned in the present writ petition rejecting the appeals outrightly on the



ground of lack of territorial jurisdiction, despite being cognizant of the fact that the appeals came to be transferred by the order passed by the President of the Tribunal shocks us, to say the least. We are using such strong expression for the Delhi Bench of the Tribunal, because of the background facts.

17. A simple look at para No.4 of the impugned order clearly unravels that the fact that the appeals stood transferred from the Lucknow Bench of the Tribunal was very much known to the Bench hearing the appeals. We would like to reproduce relevant part of the order to underscore that the Tribunal was cognizant of the factum of transfer, which reads as follows :

*“4. Faced with this situation, both the learned parties raised their vehement submissions that Income Tax Appellate Tribunal, Delhi Benches could very well decide the **instant cases once they have transferred from Lucknow benches.**”*

(emphasis supplied)

18. According to us, the impugned order passed by the Delhi Bench of the Tribunal amounts to sitting over an administrative order of the President of the Tribunal and setting an administrative order at naught. Such order is in the teeth of the administrative powers of the President of the Tribunal. Once a matter stands transferred from one Bench to another for whatever reasons, except for the High Court or the court competent considering legality of said order, no statutory authority including the Tribunal can upturn such order of the President of the Tribunal. A Bench of the Tribunal of whatever strength can by no stretch of imagination do the same. Because an administrative order of the President cannot be undone by judicial order of the Bench of the Tribunal.

19. Reliance placed by the Delhi Bench of the Tribunal on the judgment



rendered in the case of *M/s ABC Papers Ltd. (supra)* is also misplaced inasmuch as a look at the above referred judgment of Hon'ble the Supreme Court clearly shows that the issue before Hon'ble the Supreme Court was as to whether appellate jurisdiction under Section 260A shifts after a case is transferred under Section 127 of the Act of 1961, where following the transfer of the assessee's cases under Section 127 of the Act of 1961, both the Punjab & Haryana High Court and the Delhi High Court had declined jurisdiction over appeals filed under Section 260A against orders of the Tribunal. While dealing with such case, Hon'ble the Supreme Court held that the High Court which has supervisory jurisdiction over the Assessing Officer who had passed the order impugned has the jurisdiction to entertain the writ petition or appeal under Section 260A of the Act of 1961.

20. Needless to mention that in the case before the Apex Court, the question involved was where would an appeal under Section 260A lie (before Punjab & Haryana High Court or before the Delhi High Court) and it was not a case of transfer of appeal by virtue of administrative order at all. We are therefore, of the view that the Delhi Bench of the Tribunal has erred.

21. Going by the principle laid down in the above referred case, may be the appeal under 260A against the order on merit passed by the Tribunal may lie before the Allahabad High Court, but so far as the appeals before the Tribunal are concerned, they were to be heard by the Tribunal, Principal Bench Delhi. Because the said judgment of Hon'ble the Supreme Court does not apply to the extant facts where the administrative power of the President (if any) were in question.

22. We have asked a question to ourselves as well, in light of the said judgment of the Apex Court as to what would happen to the writ petition in



hands. Having pondered over the issue we hold that since the question before us pertains to the legality or propriety of the Tribunal's order rejecting the appeals on the ground of lack of territorial jurisdiction and also because the issue does not directly emanate from any assessment order, the writ petitions are required to be heard by us and hence, the *situs* of AO will not be relevant and *situs* of the Tribunal (Delhi) is the determining factor.

23. Though, we are of the view that approach of the Tribunal, Delhi Bench in dismissing the appeals and directing the assessee and the department to file fresh appeals before Lucknow Bench of the Tribunal is erroneous but still we feel that even if the Delhi Bench was of the view that it lacked the territorial jurisdiction, it ought to have placed the matters before the President for passing appropriate orders for transferring these cases to Lucknow. This kind of practice showcases the Tribunal's overzealousness of disposing more cases.

24. We are informed that these (13 appeals) are not the only appeals, which Delhi Bench of the Tribunal has dismissed, there are many more. Ironically, by way of impugned order dated 20.11.2024, the Delhi Bench has been able to reduce its pendency by a number of cases but at the same time it has led to an automatic increase at Lucknow Bench and the Department & the assessee have been burdened with the onerous task of instituting fresh appeals before the Lucknow Bench, though otherwise not required.

25. We, therefore, set aside all the orders impugned in these petitions and restore the matters back to their original number to the dockets of the Delhi Bench of the Tribunal, to be decided on merits.

26. We are conscious of the fact that more than 200 appeals were transferred from the Lucknow Bench of the Tribunal to Delhi Bench of the



Tribunal, by the order(s) of the President passed in 2006. Consequent to the order(s) of like nature passed by the Tribunal, the concerned parties might have filed appeals/cross-objections before the Lucknow Bench. If that be so, as a sequel to restoration of the appeals, hearing of such appeals, which have been filed at Lucknow Bench shall remain deferred. It is held that it is only the Delhi Bench of the Tribunal, which shall decide the appeals on merits. Once such appeals are finally decided by the Delhi Bench, upon production of a copy of order of disposal, the Lucknow Bench shall close those appeal(s) as having been decided by Delhi Bench of the Tribunal.

27. Accordingly, all the writ petitions and corresponding orders passed by the Tribunal as given below in the tabular form are set aside :

<i>Item No.</i>	<i>Writ Petition No.</i>	<i>Order of ITAT</i>	<i>Order of President</i>	<i>Place of Assessment</i>
38.	6024/2025	<i>Dated 20.11.2024</i>	<i>Dated 17.08.2006</i>	<i>Lucknow</i>
39.	7522/2025	<i>Dated 29.01.2025</i>	<i>Dated 17.08.2006</i>	<i>Lucknow</i>
40.	7525/2025	<i>Dated 29.01.2025</i>	<i>Dated 17.08.2006</i>	<i>Lucknow</i>
41.	7528/2025	<i>Dated 29.01.2025</i>	<i>Dated 17.08.2006</i>	<i>Lucknow</i>
42.	7561/2025	<i>Dated 29.01.2025</i>	<i>Dated 17.08.2006</i>	<i>Lucknow</i>
44.	7612/2025	<i>Dated 29.01.2025</i>	<i>Dated 17.08.2006</i>	<i>Lucknow</i>
45.	7615/2025	<i>Dated 29.01.2025</i>	<i>Dated 17.08.2006</i>	<i>Lucknow</i>
47.	7658/2025	<i>Dated 29.01.2025</i>	<i>Dated 17.08.2006</i>	<i>Lucknow</i>
46.	7616/2025	<i>Dated 29.01.2025</i>	<i>Dated 14.11.2011</i>	<i>Lucknow</i>
50.	7667/2025	<i>Dated 29.01.2025</i>	<i>Dated 14.11.2011</i>	<i>Lucknow</i>



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<i>Case where jurisdiction was transferred under section 127(2)</i>				
48.	7662/2025	<i>Dated</i> 29.01.2025	<i>Dated 29.07.2005</i>	<i>Lucknow</i>
43.	7611/2025	<i>Dated</i> 26.11.2024	<i>Dated 09.08.2005</i>	<i>Kolkata</i>
49.	7665/2025	<i>Dated</i> 26.11.2024	<i>Dated 09.08.2005</i>	<i>Kolkata</i>

28. All pending applications also stand disposed of in aforesaid terms.

DINESH MEHTA
(JUDGE)

VINOD KUMAR
(JUDGE)

JANUARY 22, 2026/ck