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

+ **ITA 244/2023 & CM Nos.20654-55/2023**

PRINCIPAL COMMISSIONER OF INCOME
TAX -07, DELHI

..... Appellant

Through: Mr Sunil Agarwal, Sr Standing
Counsel with Mr Shivansh B. Pandya,
Jr Standing Counsel along with Mr
Utkarsh Tiwari, Adv.

versus

ANIL KUMAR SAHA

..... Respondent

Through: Mr Madhur Aggarwal, Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

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27.04.2023

[Physical Hearing/Hybrid Hearing (as per request)]

CM No.20655/2023

1. Allowed, subject to just exceptions.

ITA 244/2023 & CM No.20654/2023 [*Application filed on behalf of the appellant seeking condonation of delay of 262 days in filing the appeal*]

2. Mr Sunil Agarwal, learned senior standing counsel, who appears on behalf of the appellant/revenue, seeks to withdraw the above-captioned appeal with liberty to approach the appropriate High Court, in view of the fact that the Jurisdictional Assessing Officer (JAO) is located outside the territorial jurisdiction of this court.

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3. The appeal is dismissed as withdrawn.
4. Liberty is, however, given to the appellant/revenue to approach the appropriate High Court, albeit as per law.
5. Pending application shall also stand closed.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

APRIL 27, 2023

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Click here to check corrigendum, if any