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

+ ITA 393/2022

**PR. COMMISSIONER OF INCOME TAX (CENTRAL) -2**

..... Appellant  
Through: Mr.Zoheb Hossain, Sr.Standing  
Counsel for the Revenue with  
Mr.Vipul Agrawal and Mr.Parth  
Semwal, Advocates.

versus

M/S PARAS BUILD CALL PVT. LTD. .... Respondent

Through: Mr.Salil Aggarwal, Sr.Advocate with  
Mr.Madhur Aggarwal and Mr.Mahir  
Aggarwal, Advocates.

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA**

**ORDER**

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**12.10.2022**

Present Income Tax Appeal has been filed challenging the order dated 3<sup>rd</sup> August, 2021 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.1449/Del./2014 for the Assessment Year 2007-08.

Learned counsel for the parties admit that the Assessing Officer, who had passed the Assessment Order dated 31<sup>st</sup> December, 2009, is based in Gurgaon, Haryana.

The Supreme Court in the case of *Pr. Commissioner of Income Tax – I, Chandigarh vs. ABC Papers Limited, 2022 SCC OnLine SC 1036* has held as under:-



*“38. In conclusion, we hold that appeals against every decision of the ITAT shall lie only before the High Court within whose jurisdiction the Assessing Officer who passed the assessment order is situated. Even if the case or cases of an assessee are transferred in exercise of power under Section 127 of the Act, the High Court within whose jurisdiction the Assessing Officer has passed the order, shall continue to exercise the jurisdiction of appeal. This principle is applicable even if the transfer is under Section 127 for the same assessment year(s).”*

Consequently, this Court has no territorial jurisdiction to hear and decide the present appeal.

Accordingly, the present appeal is disposed of with liberty to the appellant to file the present appeal in a Court having territorial jurisdiction within twelve weeks. This Court clarifies that the rights and contentions of all the parties are left open.

**MANMOHAN, J**

**MANMEET PRITAM SINGH ARORA, J**

**OCTOBER 12, 2022**  
**KA**