



\$~52

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

+ **ITA 490/2022**

PR. COMMISSIONER OF INCOME TAX Appellant

Through: Mr Zoheb Hossain, Sr. Standing
Counsel with Mr Vipul Agrawal and
Mr Parth Semwal, Jr. Standing
Counsel.

versus

MS. ZF STEERING GEAR INDIA LTD Respondent

Through:

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

%

28.11.2022

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

ITA 490/2022 & CM APPL. 51177/2022[*Application filed on behalf of the appellant seeking condonation of delay of 62 days in refiling the appeal*]

1. Mr Zoheb Hossain, who appears for the appellant/revenue, seeks to withdraw the above-captioned appeal and the instant application on the ground that the since the assessment order was passed by an Assessing Officer located outside the territorial jurisdiction of this Court i.e., by the Deputy Commissioner of Income Tax, Central Circle-1(I), Pune, this appeal would have to be filed before the jurisdictional High Court.

2. In this behalf, learned counsel appearing on behalf of the appellant/

ITA 490/2022

Page 1 of 2



revenue has placed reliance on the judgment of the Supreme Court rendered in *Pr. Commissioner of Income Tax-I, Chandigarh vs. ABC Papers Ltd.*, 2022 SCC OnLine SC 1036.

3. The appeal is, accordingly, dismissed as withdrawn, with liberty to approach the jurisdictional High Court as per law.

4. For this purpose, eight weeks are granted to the appellant/revenue.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

NOVEMBER 28, 2022
nn

Click here to check corrigendum, if any