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

+ **ITA 552/2022**

**ITA 553/2022**

**COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2** ..... Appellant

Through: Mr Sanjay Kumar, Sr. Standing Counsel.

*versus*

**POSCO ENGINEERING AND CONSTRUCTION COMPANY**

..... Respondent

Through: Dr Shashwat Bajpai with Mr Akshay Anurag and Ms Sanjana Sachdev, Advocates.

**CORAM:**

**HON'BLE MR JUSTICE RAJIV SHAKDHER**

**HON'BLE MS JUSTICE TARA VITASTA GANJU**

**ORDER**

% **21.12.2022**

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

**CM APPL. 55570/2022 in ITA 552/2022**

**CM APPL. 55572/2022 in ITA 553/2022**

1. Allowed, subject to just exceptions.

**CM APPL. 55571/2022 in ITA 552/2022**

**CM APPL. 55573/2022 in ITA 553/2022**

2. These are applications filed on behalf of the appellant seeking condonation of delay in refiling the appeals.

2.1 According to the appellant, there is delay of 130 days.

3. For the reasons given in the applications, the delay in refiling the appeals is condoned.

4. The applications are disposed of.

*ITA 552/2022 & connected appeal*

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5. Mr Sanjay Kumar, who appears on behalf of the appellant/revenue, says that since the Assessing Officer who framed the assessment is located in Gurugram, in terms of paragraph 38 of the judgment of the Supreme Court rendered in *Commissioner of Income Tax v. ABC Papers Ltd.* 2022 SCC OnLine SC 1036, the instant appeals will not lie in the present High Court.

5.1 Accordingly, liberty is sought to withdraw the appeals and file the same before the Court which would have territorial jurisdiction in the matter.

5.2 Leave in that behalf is granted.

5.3 The appellant/revenue is given eight weeks to file the appeals.

5.4 The time to file the appeals will commence from the date of receipt of a copy of the order.

6. Parties will act based on the digitally signed copy of the order.

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**DECEMBER 21, 2022 / tr**

[Click here to check corrigendum, if any](#)