



\$~1, 2, 22 to 27, 33 & 35

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

+ **ITA 662/2023 & CM APPL. 61095/2023**
PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-2

..... Appellant

versus

M/S KUNDAN RICE MILLS LTD.

..... Respondent

(2)

+ **ITA 665/2023 & CM APPL. 61183/2023**
PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-2

..... Appellant

versus

M/S KUNDAN RICE MILLS LTD.

..... Respondent

(22)

+ **ITA 647/2023**
PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-2

..... Appellant

versus

M/S KUNDAN RICE MILLS LTD.

..... Respondent

(23)

+ **ITA 648/2023**
PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-2

..... Appellant

versus

M/S KUNDAN RICE MILLS LTD.

..... Respondent

(24)

+ **ITA 649/2023**
PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-2

..... Appellant

versus

M/S KUNDAN RICE MILLS LTD.

..... Respondent

(25)

+ **ITA 650/2023**
PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-2

..... Appellant

versus

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- (26) M/S KUNDAN RICE MILLS LTD. Respondent
+ **ITA 654/2023**
PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-2 Appellant
versus
M/S KUNDAN RICE MILLS LTD. Respondent
- (27) M/S KUNDAN RICE MILLS LTD. Respondent
+ **ITA 655/2023**
PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-2 Appellant
versus
M/S KUNDAN RICE MILLS LTD. Respondent
- (33) M/S KUNDAN RICE MILLS LTD. Respondent
+ **ITA 793/2023, CM APPL. 66319/2023 & 66320/2023**
PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-2 Appellant
versus
M/S KUNDAN RICE MILLS LTD. Respondent
- (35) M/S KUNDAN RICE MILLS LTD. Respondent
+ **ITA 795/2023, CM APPL. 66332/2023 & 66333/2023**
PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-2 Appellant
versus
M/S KUNDAN RICE MILLS LTD. Respondent

Present : Mr Sanjay Kumar, Senior Standing Counsel with Ms Hemlata Rawat, Advocate for Appellant/revenue.
Mr Rohit Jain and Mr Saksham Singhal, Advocates for Respondent/assessee.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

%

20.12.2023

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

1. Mr Sanjay Kumar, learned senior standing counsel, appearing on

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behalf of the appellant/revenue, says that the above-captioned appeals could not have been instituted in this court in view of the fact that the Officer who framed the assessment order is located in Karnal.

1.1 In this behalf, Mr Sanjay Kumar draws our attention to the judgment of the Supreme Court in the case titled *Principal Commissioner of Income Tax-I, Chandigarh versus ABC Papers Limited* (2022) 9 SCC-1.

2. Mr Rohit Jain, learned counsel who appears on behalf of the respondent/assessee, does not dispute this position.

2.1 Accordingly, the above-captioned appeals are dismissed as withdrawn, with liberty to the appellant/revenue to approach the appropriate court as per law.

3. Needless to add, in case the appellant/revenue seeks to prosecute the matter against the respondent/assessee, appropriate steps would be taken at the earliest, though not later than two weeks from the date of receipt of the order passed today.

4. Consequently, pending applications have been rendered infructuous.

5. The said applications are, accordingly, closed.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

DECEMBER 20, 2023

MS

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

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