# Principal Commissioner of Income Tax, Delhi-1 v. M/s CNH Industrial (India) Pvt. Ltd.

ITA 535/2025

ITA 535/2025 (Delhi HC, decided 2026-04-29) | 2026-04-29

**Lack of territorial jurisdiction of the High Court of Delhi to entertain an appeal under Section 260A against an order dated 15.05.2023 passed by ITAT Bench 'K', Mumbai where the Assessing Officer was also situated in Mumbai, applying PCIT v. ABC Papers Ltd. (2022) 9 SCC 1.**

Income-tax Act, 1961: section 260A

High Court of Delhi | 2-judge bench (Division Bench) | Justice Dinesh Mehta | Justice Vinod Kumar

Assessment years: 2018-19

**Fresh appeal liberty, not a merits ruling**

The 60 days run from 29 April 2026. The source's operative clause refers to the appropriate Court and does not itself transfer the proceeding.

## 01 FACTS OF THE CASE

The PCIT, Delhi-1 filed ITA 535/2025 under Section 260A for AY 2018-19 before the Delhi High Court challenging the order dated 15.05.2023 passed by the Income Tax Appellate Tribunal, Bench 'K', Mumbai.

Source: PDF p. 1, para 1

## 02 DISCUSSION BY THE HON'BLE COURT

Both the AO who framed the assessment and ITAT Bench K were in Mumbai. Applying ABC Papers Ltd. (2022) 9 SCC 1, the Court held that this appeal was not maintainable in Delhi. It did not examine the underlying tax merits.

Source: PDF p.1

## 03 JUDICIAL DECISION

The appeal was disposed of with liberty to the department to file a fresh appeal within 60 days from the order date before the appropriate Court. This was not an automatic transfer of the existing appeal.

Source: PDF p.1

## 04 OUTCOME / IN WHOSE FAVOUR

Delhi proceedings ended on territorial jurisdiction, with the expressly stated 60-day liberty for a fresh appeal. The operative clause says appropriate Court rather than naming a particular High Court.

Source: PDF p.1

## 05 EXPERT COMMENTS

Forum is distinct from tax merits — The decision ends the Delhi appeal because the AO and Tribunal were in Mumbai. It does not endorse or reverse the underlying tax conclusion for AY 2018–19.

A fresh appeal still had to be filed — The liberty was for a new filing within 60 days from the order date. It was not a transfer order or proof that a later filing actually occurred; check the subsequent proceeding before describing the dispute as pending elsewhere.

Use the actual jurisdictional record — The source identifies the AO who framed the assessment and the Tribunal bench. A comparison should trace those records and the cited ABC Papers reasoning, rather than assume that an appellant's Delhi designation establishes jurisdiction.

Source: PDF p.1

## SOURCE & VERIFICATION

High Court of Delhi official judgment PDF - AKHB Repository (DLHC011282472024_1_2026-04-29.pdf)

2-page official High Court of Delhi judgment PDF (DLHC011282472024_1_2026-04-29.pdf, 108,973 bytes).

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 2 physical pages of DLHC011282472024_1_2026-04-29.pdf (108,973 bytes) extracted and verified page-by-page. SHA-256: 02b3b4cff5be0f06ebd2eea2b5b2e2d8351c7d72f02181742f9591acc8256962 | Google Drive File ID: 19_xeIa0koP_qalDq_8EIaWKMMRUixYui.

## STATUTORY SCOPE

Applies Section 260A of the Income-tax Act, 1961 for AY 2018-19. Income-tax Act, 2025 equivalence is not verified.

## LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has not been independently verified.

### AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

### PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.