Principal Commissioner of Income Tax, Raj Bagh, Srinagar v. M/s. Jay Ambey Aromatics

ITA No. 2/2024 c/w ITA Nos. 3/2024, 4/2024, 5/2024, 6/2024, 7/2024 & 8/2024

ITA No. 2/2024 c/w ITA Nos. 3/2024 to 8/2024 (J&K and Ladakh HC at Jammu, decided 28.04.2025) | 2025-04-28

Territorial jurisdiction of High Court under section 260A: where assessment orders were passed by the Assessing Officer at New Delhi, appeals lie only before the Delhi High Court under PCIT v. ABC Papers Ltd.; batch of 7 Revenue appeals returned for presentation before the competent High Court.

Income-tax Act, 1961: section 260A

High Court of Jammu & Kashmir and Ladakh | 2-judge bench (Division Bench) | Arun Palli, C.J. | Rajnesh Oswal, J.

Assessment years: Not specified in jurisdictional order

Scope of the supplied order

The Court applied paragraph 33 of ABC Papers to the New Delhi assessing officer. The industrial location in Jammu and the Srinagar appellant did not determine the result on the record before it.

01 FACTS OF THE CASE

The Principal Commissioner of Income Tax, Srinagar preferred seven connected appeals (ITA Nos. 2/2024 to 8/2024) under section 260A against M/s. Jay Ambey Aromatics. The respondent raised a preliminary objection to maintainability on the ground that the underlying assessment orders had been passed by the Assessing Officer at New Delhi.

Source: Paragraph 1; PDF pp. 1-2

02 DISCUSSION BY THE HON'BLE COURT

Applying paragraph 33 of the Supreme Court's decision in PCIT v. ABC Papers Ltd. ([2022] 141 taxmann.com 332 (SC)), the Division Bench held that an appeal under section 260A against a decision of the ITAT lies exclusively before the High Court within whose territorial jurisdiction the Assessing Officer who passed the assessment order is situated.

Source: Paragraphs 1-3; PDF pp. 1-2

03 JUDICIAL DECISION

The Court held it lacked territorial jurisdiction and returned all seven appeals to Revenue for filing before the High Court having jurisdiction over the assessing officer, if Revenue intended to do so. Each file was to contain a copy of this order.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

The assessee's preliminary objection succeeded. The appeals were returned for possible filing in the proper High Court; the tax merits were not adjudicated.

Source: PDF p.2

05 EXPERT COMMENTS

Trace the officer who passed the assessment — The Court applied paragraph 33 of ABC Papers to the New Delhi assessing officer. The industrial location in Jammu and the Srinagar appellant did not determine the result on the record before it.

Return is not a merits victory — The seven appeals were returned, not decided against Revenue on the underlying tax issues. The permission to file in the proper forum does not supply findings on those issues.

Do not infer automatic transfer or limitation relief — The order leaves filing to Revenue's choice. It prescribes no transfer mechanism, refiling deadline, delay condonation or ruling on limitation; those questions cannot be supplied by this note.

Source: PDF p.1

SOURCE & VERIFICATION

High Court of Jammu & Kashmir and Ladakh official judgment PDF - AKHB Cloud Repository (20250428_JKHC020006812024.pdf)

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

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STATUTORY SCOPE

Applies section 260A of the Income-tax Act, 1961. 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.

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