

Chief Justice's Court

Case :- INCOME TAX APPEAL DEFECTIVE No. - 2 of 2025

Appellant :- Principal Commissioner of Income Tax (Central), Kanpur and another

Respondent :- Uflex Ltd.,

Counsel for Appellant :- Ashish Agrawal

Counsel for Respondent :- Ms. Kavita Jha, Sr. Advocate, R.S. Agarwal

Hon'ble Arun Bhansali, Chief Justice

Hon'ble Vikas Budhwar, J.

1. Sri R.S. Agarwal, Advocate has put in appearance on behalf of the respondent.
2. Senior Counsel for the respondent has raised preliminary objection regarding the territorial jurisdiction of this Court in hearing the matter.
3. Submission has been made that Hon'ble Supreme Court in **Principal Commissioner of Income Tax v. ABC Papers Limited : [2022] 289 Taxman 150** has laid down that appeals against every decision of the ITAT shall lie only before the High Court within whose jurisdiction the Assessing Officer who passed the assessment order is situated and in the present case, the Assessing Officer who passed the assessment order is situated at Delhi.
4. It is also submitted that more appeals i.e. IAPLD No. 1 of 2025 and IAPL No. 6 of 2025 arising out of the judgement and order dated 26.7.2024, which is impugned in the present appeal, have been filed and are pending consideration before this Court.
5. List the appeal along with IAPLD No. 1 of 2025, IAPLD No. 3 of 2025, IAPLD No. 4 of 2025 and IAPL No. 6 of 2025 on **30.01.2025**.
6. Office is directed to reflect the name of Sri R.S. Agarwal as counsel for the respondent in the cause list.

Order Date :- 21.1.2025

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(Vikas Budhwar, J.) (Arun Bhansali, CJ)