

Chief Justice's Court

Case :- INCOME TAX APPEAL No. - 5 of 2025

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

Respondent :- M/s Montage Enterprises Pvt. Ltd.

Counsel for Appellant :- Ashish Agrawal

Counsel for Respondent :- Niraj Kumar Singh

Hon'ble Arun Bhansali, Chief Justice

Hon'ble Vikas Budhwar, J.

1. This appeal, at the instance of the Department, has been filed against the order passed by the Income Tax Appellate Tribunal, Delhi.
2. A preliminary objection was raised on behalf of the respondent pertaining to territorial jurisdiction of this Court to entertain the present appeal. Submissions were made that the Assessing Authority, in the present case is situated at Delhi and therefore, in view of judgment in **Principal Commissioner, Income Tax Vs. ABC Papers Ltd. : (2022) 289 Taxman 150**, the appeal against the decision of ITAT can only lie before the High Court at Delhi.
3. Learned counsel for the appellants, on instructions, seeks withdrawal of the present appeal, in view of the objection raised pertaining to the territorial jurisdiction of this Court with liberty to file the same before the jurisdictional High Court.
4. In view of the submissions made, the appeal is dismissed as withdrawn with liberty as aforesaid.
5. Certified copy of the judgment of the ITAT, if filed, be returned back to learned counsel for the appellants on his filing a photocopy of the said judgment under his authentication.

Order Date :- 31.1.2025

P.Sri./Mukesh Pal

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