

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 :- Raghubir Saran Agrawal

With

Case :- INCOME TAX APPEAL DEFECTIVE No. - 1 of 2025

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

Respondent :- Uflex Ltd

Counsel for Appellant :- Ashish Agrawal

With

Case :- INCOME TAX APPEAL No. - 6 of 2025

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

Respondent :- Uflex Ltd.

Counsel for Appellant :- Ashish Agrawal

Counsel for Respondent :- Raghubir Saran Agrawal

With

Case :- INCOME TAX APPEAL DEFECTIVE No. - 3 of 2025

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

Respondent :- Uflex Ltd.

Counsel for Appellant :- Ashish Agrawal

Counsel for Respondent :- Raghubir Saran Agrawal

With

Case :- INCOME TAX APPEAL DEFECTIVE No. - 4 of 2025

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

Respondent :- Uflex Ltd.

Counsel for Appellant :- Ashish Agrawal

Counsel for Respondent :- Raghubir Saran Agrawal

With

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

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

Respondent :- Uflex Ltd.

Counsel for Appellant :- Ashish Agrawal

Counsel for Respondent :- Raghubir Saran Agrawal

Hon'ble Arun Bhansali, Chief Justice

Hon'ble Vikas Budhwar, J.

1. These appeals, at the instance of the Department, have been filed against the orders 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 appeals. Submissions were made that the Assessing Authority, in the present cases is situated at Delhi and therefore, in view of judgment in **Principal Commissioner, Income Tax Vs. ABC Papers Ltd. : (2022) 289 Taxman 150**, the appeals against the decision of ITAT can only lie before the High Court at Delhi.

3. Learned counsel for the appellant, on instructions, seeks withdrawal of the present appeals, 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 In view of the submissions made, the appeals are dismissed as withdrawn with liberty as aforesaid.

5. Certified copies of the judgments of the ITAT, wherever filed, be returned back to learned counsel for the appellant on his filing a photocopy of the said judgments under his authentication.

Order Date :- 31.1.2025

P.Sri./Mukesh Pal

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