

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH.**

I.T.A. No. 473 of 2006

DATE OF DECISION : 24.01.2008

Commissioner of Income Tax, Chandigarh-II

.... APPELLANT

Versus

H.F.C.L. Infotel Limited, Mohali

..... RESPONDENT

CORAM :- HON'BLE MR. JUSTICE SATISH KUMAR MITTAL  
HON'BLE MR. JUSTICE RAKESH KUMAR GARG

Present: Mr. Sanjeev Bansal, Advocate,  
for the appellant-revenue.

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**SATISH KUMAR MITTAL, J. ( Oral )**

The Department has filed this appeal against the order dated 14.2.2006 passed by the Income Tax Appellate Tribunal, Bench 'A' Chennai, in ITA No. 66/Mds/2002, titled as the Deputy Commissioner of Income Tax, Chennai versus M/s the Investment Trust of India Ltd., Chennai, pertaining to the assessment year 1998-1999.

In this appeal, not only the order was passed by the Chennai Bench of the Income Tax Appellate Tribunal (hereinafter referred to as 'the ITAT'), but the order of the ITAT was also received in the office of CIT, Chennai, on 23.3.2006. Though in the appeal, it has not been disclosed as to why this appeal has been filed in this Court, but at the time of arguments, it

was submitted that after the order passed by the ITAT, the assessee has shifted its registered office within the jurisdiction of this Court. Therefore, the appeal has been filed here.

After hearing the arguments of learned counsel for the appellant, we are of the opinion that this Court has no jurisdiction to entertain this appeal against the order of the Chennai Bench, merely on the ground that after passing of the impugned order, the assessee has shifted its registered office from the jurisdiction of the Madras High Court to the jurisdiction of this Court. Section 269 of the Income Tax Act, 1961, which falls under Chapter XX, dealing with Appeals and Revisions, provides that in this Chapter, "High Court" means (i) in relation to any State the High Court for that State. The similar question came up for consideration before the Delhi High Court in ***Suresh Desai and Associates v. Commissioner of Income-tax***, (1998) 230 ITR 912, where it was held that the jurisdiction to make assessment in respect of matters arising at Bombay had not been conferred or transferred to Delhi by reference to territory or persons or classes of persons or incomes or classes of income or cases or classes of cases as contemplated by Section 120 of the Act. Such transfer of assessment cases for a few years other than the year in question had no relevance and no bearing on the territorial jurisdiction competence of the High Court of Delhi to hear the application under Section 256 (2). It was held that in such situation, the jurisdiction vested in the High Court of Bombay and not in the High Court of Delhi. Again a similar question came

for consideration before this Court in ITA No. 44 of 2005, titled as “The Commissioner of Income Tax, Faridabad versus M/s Motorola India Ltd.”, which was decided by a Division Bench of this Court on 3.10.2007, wherein it was held as under :-

“We have thoughtfully considered the submissions made by the learned counsel for the parties and have also gone through the judgments and notifications on which reliance has been placed. It is undisputed that the returns dated 29.11.1996 and 12.12.1996 were filed by the assessee-respondent at Bangalore and the assessment order dated 31.3.1999 was passed by the Assessing Officer at Bangalore (A-1). Even the revisional order in exercise of jurisdiction under Section 263 of the Act was passed by the Commissioner of Income Tax at Bangalore. All other orders have been passed by the revenue officers at Bangalore. Even the appeals before the Tribunal were decided on 29.6.2004 at Bangalore. According to Note 4 under sub-rule (1) of Rule 4 of the Rules, it has been stipulated that ordinary jurisdiction of the Bench is to be determined not by the business or residence of the assessee but by the location of the office of the Assessing Officer. This statutory guidance is available from the standing order dated 16.9.1997, passed under sub-rule (1) of Rule 4 of the Rules.”

In view of the aforesaid legal position, we are of the opinion

that this Court has no jurisdiction to entertain this appeal. Therefore, this appeal is returned to the appellant with liberty to approach the High Court having the jurisdiction in the matter, if so advised.

**( SATISH KUMAR MITTAL )  
JUDGE**

**January 24, 2008**  
nk/ndj

**( RAKESH KUMAR GARG )  
JUDGE**



सत्यमेव जयते

