$~28 to 36

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

28

\+ W.P.(C) 5185/2011, CM APPL. 30900/2022

FOOD CORPORATION OF INDIA ..... Petitioner

versus

REGIONAL PROVIDENT FUND COMMISSIONER GR.II ..... Respondent

29

\+ W.P.(C) 5186/2011, CM APPL. 30187/2022

FOOD CORPORATION OF INDIA ..... Petitioner

versus

REGIONAL PROVIDENT FUND COMMISSIONER G.R.II ..... Respondent

30

\+ W.P.(C) 5552/2011, CM APPL. 30334/2022

FOOD CORPORATION OF INDIA ..... Petitioner

versus

REGIONAL PROVIDENT FUND COMMISSIONER G.R.II ..... Respondent

31

\+ W.P.(C) 5668/2011, CM APPL. 2358/2020 & CM APPL.35023/2022

FOOD CORPORATION OF INDIA ..... Petitioner

versus

REGIONAL PROVIDENT FUND COMMISSIONER GR.II ..... Respondent

32

\+ W.P.(C) 5964/2011, CM APPL. 2366/2020 & CM APPL.29555/2022

FOOD CORPORATION OF INDIA ..... Petitioner

versus

REGIONAL PROVIDENT FUND COMMISSIONER GR.II

..... Respondent

33

\+ W.P.(C) 2753/2017, CM APPL. 11957/2017, CM APPL. 14472/2022

FOOD CORPORATION OF INDIA ..... Petitioner

versus

ASSISTANT PROVIDENT FUND COMMISSIONER

34

\+ W.P.(C) 5171/2016, CM APPL. 21536/2016

FOOD CORPORATION OF INDIA ..... Petitioner

versus

THE ASSISTANT PROVIDENT FUND COMMISSIONER

..... Respondent

35

\+ W.P.(C) 5203/2016, CM APPL. 21627/2016

FOOD CORPORATION OF INDIA ..... Petitioner

versus

THE ASSISTANT PROVIDENT FUND COMMISSIONER

..... Respondent

36

\+ W.P.(C) 6642/2016

FOOD CORPORATION OF INDIA ..... Petitioner

versus

THE ASSISTANT PROVIDENT FUND COMMISSIONER
..... Respondent

Present: Mr.Sukumar Pattjoshi, Senior Advocate with Mr.Rajeev Sharma, Advocate for the petitioners in all the matters.
Mr.Avnish Singh, SCGC with Mr.Santosh Kumar Yadav, Advocate for the respondents in items no.30, 31, 32, 33 and 36.
Mr.B.B.Pradhan, Advocate for the respondents in items no.31, 32, 34, 35 & 36.
Ms.Inderjeet Sidhu, Advocate for APFC in item no.33.
Dr. Anindita Pujari, Mr.Azad Bansala &Ms.Prakriti Rastogi Advocates for respondents in items no.28, 29 & 30. (through VC)

CORAM:
HON'BLE MR. JUSTICE DINESH KUMAR SHARMA

O R D E R
% 14.11.2022

Both the parties have filed the convenience sets.

Petitioner shall take the lead matter as W.P.(C) 5186/2011.

Mr.B.B.Pradhan, advocate, who is the lead counsel for the Regional Provident Fund Commissioner states that the lead matter would be W.P.(C) 5964/2011.

During the course of submissions, it has been pointed out that the original assessment order in this matter was passed in Punjab. Recently, in the ***Principal Commissioner of Income Tax vs. ABC Papers Limited***, (2022) 9 SCC 1, the Supreme Court, in the context of Income Tax Act, has held that the territorial jurisdiction of the High Court will be of the place where original assessment order has been passed.

Learned counsels for both the parties seeks time to examine this aspect.

Convenience sets of respondents have not been brought on record. Let it be brought on record.

List on 23.02.2023.

DINESH KUMAR SHARMA, J

NOVEMBER 14, 2022
rb