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

\+ ITA 535/2025

PR. COMMISSIONER OF INCOME TAX, DELHI – 1 .....Appellant
Through: Mr. Himanshu S. Sinha, Mr. Prashant Meharchandani & Mr. Arijit Ghosh, Advocates.

versus

M/S CNH INDUSTRIAL (INDIA) PVT. LTD. .....Respondent
Through: Appearance not given.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **29.04.2026**

1. The present appeal has been preferred under Section 260A of the Income Tax Act, 1961 for the Assessment Year 2018-19 against the order dated 15.05.2023 passed by Income Tax Appellate Tribunal, Bench "K", Mumbai.

2. Since the situs of the Tribunal which has passed the impugned order is in Mumbai so also the fact that the Assessing Officer was also in Mumbai, we are of the view that the appeal cannot be maintained at the High Court of Delhi, in light of the judgment of Hon'ble the Supreme Court rendered in the case of ***Principal Commissioner of Income Tax-I Chandigarh v. ABC Papers Limited*** reported in ***(2022) 9 SCC 1***.

3. The appeal is thus, disposed of with a liberty to the respondent-department to file a fresh appeal within a period of 60 days from today

before the appropriate Court.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 29, 2026/*nk*