

Jurisdiction to entertain appeal at Mumbai not based merely by having registered office at Mumbai: HC

Summary – The High Court of Bombay in a recent case of HSBC Holdings PLC., (the Assessee) held that Jurisdiction to entertain appeal at Mumbai not based merely by having registered office at Mumbai

Facts

- The assessee, a UK based company, had its registered office in Mumbai but was regularly assessed to tax at Hyderabad.
- For relevant year, the Assessing Officer, Hyderabad, issued a notice under section 147 seeking to reopen the assessment.
- The assessee filed a writ petition in Mumbai challenging validity of said notice.

Held

- The HC observed that the assessee is being assessed to tax consistently at Hyderabad and has a PAN card at such place. The assessee never applied for transfer of PAN card. Admittedly, therefore against the assessments that may be made by the Deputy Commissioner, Hyderabad, appeals would lie before the Appellate Commissioner stationed there. Further appeal at the hands of the aggrieved party would lie before the Appellate Tribunal, Telangana. Section 269 defines the High Court as to mean in relation to any State the High court for that State. Any challenge to the orders of Assessing Officer, Appellate Commissioner or the Tribunal in the present case would lie before the High Court of Telangana (previously High Court of Andhra Pradesh). The Assessing Officer and the Appellate Authorities therefore would be bound by the law propounded by the said High Court.
- Mere fact that the assessee had registered office at Mumbai, obviously would not give jurisdiction to Mumbai High Court to entertain such a challenge.
- Under the circumstances, this petition is not entertained. It would be open for the assessee to move the appropriate High Court for the same reliefs.