

**NATIONAL COMPANY LAW TRIBUNAL
CHANDIGARH BENCH, CHANDIGARH**

CP(CAA)No.05/Chd/HP/2018

In the matter of:

HPL Projects Portfolio Pvt.Ltd. & Ors	...Transferor Companies
And	
HPL India Ltd.	...Transferee Company

Present: Mr. Rajeev K.Goel, Advocate for the petitioner companies.
Dr. Raj Singh, Registrar of Companies, Himachal Pradesh.
Mr. Yogesh Putney, Advocate for the Income Tax Department.

The Office of Principal Commissioner of Income Tax, Shimla, in its communication dated 12.01.2018 has stated that the parties to the present petition are not within the jurisdiction of the Assessing Officers DCIT Circle Parwanoo and in fact, they are within the jurisdiction of other Assessing Officers.

In that regard, following disclosures have been made:

“The necessary report in the matter was called for from the DCIT, Circle, Parwanoo, which has been received vide his letter No.3963 dated 10.01.2018 (copy enclosed) stating therein that the jurisdiction in the case of these companies don't vested with him and has furnished the details of present A.O in these cases as under:

S.No.	Name of the Company	PAN	AO Jurisdiction
1	HPL India Ltd.	AAACH1967L	Ward-II (1) Delhi
2.	Amerex India Pvt.Ltd.	AAACA1972A	Ward 2(3) Delhi
3.	HPL Projects Portfolio Pvt.Ltd.	AADCH7105H	Ward 4(3) Lucknow
4.	LK HPL Pvt.Ltd.	AAACL0192R	Circle 15(1) Delhi

Mr. Rajeev K.Goel, learned counsel for the petitioners stated that notices to all the Assessing Officers of Lucknow as well as Delhi have been served at the time of first motion petition as well as at the time of second motion petition. However, no response has been received so far. The copy of paper book along with copy of notices sent to the jurisdictional assessing officers has been handed over to Mr. Yogesh Putney, Advocate appearing for the Income Tax Department. Let Mr. Putney, Advocate file status report within 3 weeks with copy advance to the counsel for the petitioners. List the matter for further consideration on 29.05.2018.

Sd/-
(Chief Justice M.M.Kumar)
President, NCLT
Camp at Chandigarh

Sd/-
(Pradeep R.Sethi)
Member (Technical)

May 01, 2018
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