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

CNR No. DLHC011893582013

+ **W.P.(C) 610/2014 & CM APPL. 1226/2014**

DHANESH GUPTA & CO., CHARTERED ACCOUNTANTS

.....Petitioner

Through: **Mr. P.D. Gupta, Advocate.**

versus

UNION OF INDIA & ORS.

.....Respondents

Through: **Mr. Indruj Singh Rai, SSC along with
Mr. Sanjeev Menon, Mr. Rahul Singh,
Ms. Priya Sarkar, JSCs, Mr. Gaurav
Kumar and Mr. Prateek Bhati,
Advocates.**

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER

21.08.2026

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1. Mr. Sanjeev Menon, learned Junior Standing Counsel, raised a preliminary objection to the maintainability of the present writ petition on the ground that this Court does not have territorial jurisdiction to entertain the same. He submitted that the petitioner's appointment as Special Auditor was made by the Assistant Commissioner of Income Tax (Central Circle), Varanasi (hereinafter referred to as 'the Commissioner'), the fee bill was raised in the name of the Commissioner and the payment was also made from Varanasi (U.P.). He further submitted that the audit was conducted by the petitioner in respect of various hotels which were situated in Uttar Pradesh.



2. It was, therefore, submitted that no cause of action had arisen within the territorial jurisdiction of this Court, hence writ petition cannot lie in this Court.
3. The petitioner, on the other hand, submitted that the registered office of U.P. Hotels is situated in Delhi and therefore, the petition is maintainable before this Court.
4. Having heard learned counsel for the parties, we are of the view that merely because the registered office of the company, whose accounts the petitioner had audited is situated in Delhi, no cause of action can be said to have arisen in Delhi to maintain a petition in High Court of Delhi, because not only petitioner's appointment was made by the Commissioner of Varanasi, but even the fee bill raised by the petitioner was addressed to the Commissioner at Varanasi. There was no nexus between the petitioner and the U.P. Hotels, registered office whereof is claimed to be in Delhi, so far as dispute relating to fee bill or interest thereupon is concerned.
5. We, therefore, dismiss the petition, while giving a liberty to the petitioner to file afresh before the appropriate High Court, in accordance with law.
6. The petition stands disposed of, accordingly.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 21, 2026/v