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INCOME-TAX ACT, 2025

5: General

Section 374 - Interpretation of “High Court”.

For the purposes of this Chapter, “High Court” means,—

(i) for any State, the High Court for that State;

(ii) for the Union territory of Jammu and Kashmir, the High Court of Jammu and Kashmir and Ladakh;

(iii) for the Union territory of Ladakh, the High Court of Jammu and Kashmir and Ladakh;

(iv) for the Union territory of the Andaman and Nicobar Islands, the High Court at Calcutta;

(v) for the Union territory of Lakshadweep, the High Court of Kerala;

(vi) for the Union territory of Chandigarh, the High Court of Punjab and Haryana;

(vii) for the Union territories of Dadra and Nagar Haveli and Daman and Diu, the High Court at Bombay;

(viii) for the Union territory of Puducherry, the High Court at Madras; and

(ix) for the National Capital Territory of Delhi, the High Court of Delhi.

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