

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.