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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.6882 OF 2016

Jaipratapsingh Kotwalsingh Chauhan ..Petitioner
Versus
Ms. Usha S. Nair,
Principal Commissioner of Income Tax-14
& Ors. ..Respondents

....
Mr. Jitendra Jain a/w Ganesh Ambekar i/b. M/s. Thakore Jariwala & Asso. for the Petitioner.
Mr. Ashok Kotangle for the Respondents.
....

CORAM: M. S. SANKLECHA &
A. K. MENON, JJ.

DATE : 10th AUGUST, 2016

P.C.:

This petition under Article 226 of the Constitution of India challenges the order dated 9th October, 2015 passed by the Principal Commissioner of Income Tax, Pune under Section 127(2) of the Income Tax Act, 1961 (the Act). By the impugned notice the petitioner's case (assessment proceedings) were transferred from Pune to Chennai for the purposes of co-ordinated investigation and completion of assessment.

2. Thereafter on 1st March, 2015 the Assistant Commissioner of

Income Tax, Chennai issued a notice under Section 153A of the Act to the petitioner calling upon the petitioner to file his return in the prescribed form within 15 days of the service of this notice. The present petition was filed on 6th June, 2016. The petition does not contain any averment explaining the reason for the delay in moving this Court for challenging the order dated 9th October, 2015. In view of the delay on the part of the petitioner to move this Court to challenge the impugned notice dated 9th October, 2015 coupled with the fact that the Assistant Commissioner of Income Tax at Madras has already exercised jurisdiction by notice dated 1st March, 2016 under Section 153A of the Act, we see no reason to entertain this petition.

3. Accordingly, the petition is dismissed. No order as to costs.

(A. K. MENON, J.) **(M. S. SANKLECHA, J.)**

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