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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.984 OF 2016

Kaushik Shah Shares & Securities Pvt.Ltd.
& Anr. ..Petitioners
Versus
Principal Commissioner of Income Tax-4
Mumbai & Ors. ..Respondents

....
Mr. Jitendra Jain i/b. Sameer Dalal for the Petitioners.
Mr. Suresh Kumar for the Respondents.
....

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

DATE : 4TH MAY, 2016

P.C.:

1. This Petition under Article 226 of the Constitution of India challenges the order dated 1st March, 2016 passed by the Principal Commissioner of Income Tax under Section 127(2) of the Income Tax Act, 1961 (the Act) transferring the petitioners assessment proceedings from Mumbai to Ahmedabad.

2. Mr. Suresh Kumar, the learned counsel appearing for the Revenue, on instructions, states that as the impugned order has been passed in

breach of the principles of natural justice the impugned order may be set aside with liberty to pass fresh order of transfer under Section 127 of the Act.

3. In the above view, the impugned order dated 1st March, 2016 is set aside with liberty as sought by the Revenue. Needless to state that the order, if any is passed under Section 127 of the Act will be in accordance with principles of natural justice.

4. Petition is disposed of in above terms. No order as to costs.

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

Wadhwa