

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.2213 OF 2016

Topworth Pipes And Tubes Pvt. Ltd.	...	Petitioner
Versus		
Dy. Commissioner of Income-tax, Central Circle And 3 Others	...	Respondents

**ALONGWITH
WRIT PETITION NO.2217 OF 2016**

Akshata Realtors Pvt. Ltd.	...	Petitioner
Versus		
Dy. Commissioner of Income-tax, Central Circle And 3 Others	...	Respondents

**ALONGWITH
WRIT PETITION NO.2218 OF 2016**

Phoenix Realtors Pvt. Ltd.	...	Petitioner
Versus		
Dy. Commissioner of Income-tax, Central Circle And 3 Others	...	Respondents

**ALONGWITH
WRIT PETITION NO.2219 OF 2016**

Phoenix Impex Pvt. Ltd.	...	Petitioner
Versus		
Dy. Commissioner of Income-tax, Central Circle And 3 Others	...	Respondents

**ALONGWITH
WRIT PETITION NO.2220 OF 2016**

Ropworth Steel And Power Pvt. Ltd.	...	Petitioner
Versus		
Dy. Commissioner of Income-tax,		

Central Circle And 3 Others ... Respondents

**ALONGWITH
WRIT PETITION NO.2241 OF 2016**

Riya Real Estates Pvt. Ltd ... Petitioner

Versus

Dy. Commissioner of Income-tax,
Central Circle And 3 Others ... Respondents

**ALONGWITH
WRIT PETITION NO.2243 OF 2016**

Poscho Steels Pvt. Ltd. ... Petitioner

Versus

Dy. Commissioner of Income-tax,
Central Circle And 3 Others ... Respondents

**ALONGWITH
WRIT PETITION NO.2260 OF 2016**

Topworth Tollways (Satna) Pv. Ltd. ... Petitioner

Versus

Dy. Commissioner of Income-tax,
Central Circle And 3 Others ... Respondents

**ALONGWITH
WRIT PETITION NO.2261 OF 2016**

Topworth Tollways (Ujjain) Pvt. Ltd. ... Petitioner

Versus

Dy. Commissioner of Income-tax,
Central Circle And 3 Others ... Respondents

**ALONGWITH
WRIT PETITION NO.2306 OF 2016**

Topworth Infra Pvt. Ltd. ... Petitioner

Versus

Dy. Commissioner of Income-tax,
Central Circle And 3 Others ... Respondents

**ALONGWITH
WRIT PETITION NO.2307 OF 2016**

Champalal Motilal Steel Co. Pvt. Ltd.	...	Petitioner
Versus		
Dy. Commissioner of Income-tax, Central Circle And 3 Others	...	Respondents

**ALONGWITH
WRIT PETITION NO.2356 OF 2016**

M/s Investys Research Company Pvt. Ltd.	...	Petitioner
Versus		
Dy. Commissioner of Income-tax, Central Circle And 3 Others	...	Respondents

**ALONGWITH
WRIT PETITION NO.2361 OF 2016**

Navmi Steel Traders Pvt. Ltd.	...	Petitioner
Versus		
Dy. Commissioner of Income-tax, Central Circle And 3 Others	...	Respondents

**ALONGWITH
WRIT PETITION NO.2362 OF 2016**

Ashwin Narendra Lodha	...	Petitioner
Versus		
Dy. Commissioner of Income-tax, Central Circle And 3 Others	...	Respondents

**ALONGWITH
WRIT PETITION NO.2363 OF 2016**

Abhay Narendra Lodha	...	Petitioner
Versus		
Dy. Commissioner of Income-tax, Central Circle And 3 Others	...	Respondents

**ALONGWITH
WRIT PETITION NO.2365 OF 2016**

Netra Mercantile Pvt. Ltd.	...	Petitioner
Versus		
Dy. Commissioner of Income-tax, Central Circle And 3 Others	...	Respondents

**ALONGWITH
WRIT PETITION NO.2376 OF 2016**

Narendra Champalal Lodha	...	Petitioner
Versus		
Dy. Commissioner of Income-tax, Central Circle And 3 Others	...	Respondents

**ALONGWITH
WRIT PETITION NO.2377 OF 2016**

Vaibhav Prasanna Lodha	...	Petitioner
Versus		
Dy. Commissioner of Income-tax, Central Circle And 3 Others	...	Respondents

**ALONGWITH
WRIT PETITION NO.2378 OF 2016**

Kusum Prasanna Lodha	...	Petitioner
Versus		
Dy. Commissioner of Income-tax, Central Circle And 3 Others	...	Respondents

**ALONGWITH
WRIT PETITION NO.2379 OF 2016**

Sheela Abhay Lodha	...	Petitioner
Versus		
Dy. Commissioner of Income-tax, Central Circle And 3 Others	...	Respondents

**ALONGWITH
WRIT PETITION NO.2380 OF 2016**

Prasanna Champaklall Lodha	...	Petitioner
Versus		
Dy. Commissioner of Income-tax, Central Circle And 3 Others	...	Respondents

**ALONGWITH
WRIT PETITION NO.2381 OF 2016**

Mona Ashwin Lodha	...	Petitioner
Versus		
Dy. Commissioner of Income-tax, Central Circle And 3 Others	...	Respondents

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Mr. V. Sridharan, Senior Counsel a/w Mr. S. Sriharan i/b Mr. Balkrishna V. Jhaveri for the Petitioner.

Mr. N.C. Mohanty for Respondent Nos.1 and 2 in WP No.2213 of 2016, WP NO.2217 of 2016, WP No.2218 of 2016, WP No.2219 of 2016, WP No.2220 of 2016, WP No.2307 of 2016, WP No.2377 of 2016 And WP No.2378 of 2016.

Mr. A.R. Malhotra a/w Mr. N.A. Kazi for Respondent No.3.

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**CORAM : M.S. SANKLECHA &
S.C.GUPTA, JJ**

DATE : 13 OCTOBER 2016

P.C. :

. We have today passed an order in Writ Petition No.2203 of 2016 (Akshata Mercantile Pvt. Ltd. V/s Dy. Commissioner of Income-tax, Central Circle), dismissing the Petitioner's challenge to the order dated 9 December 2013 under Section 127 (2) of the Income-tax Act, 1961,

transferring the case of the Petitioner therein from Mumbai to Raipur. The Petitioner also challenged the order dated 23 January 2014 passed by the Central Board of Direct Taxes, rejecting the Petitioner's request therein for centralizing its group cases alongwith the Petitioner for assessment in Mumbai. It is agreed position between the learned Counsel for the parties that all these petitions involve same issues and reasons involved in the order passed today in Writ Petition No.2203 of 2016 would hold good in respect of all these petitions.

2 Accordingly, for the aforesaid reasons, in view of the order passed today in Writ Petition No.2203 of 2016, these Petitions have not entertained and dismissed.

(S.C. GUPTE, J.)

(M.S. SANKLECHA, J.)