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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

R-105

\+ **W.P.(C) 1730/2002**

SEKHRI AND VERMA ASSOCIATES ..... Petitioner

Through: Mr Satyen Sethi and Mr Arta Trana Panda, Advocates.

versus

COMMISSIONER OF I.T. NEW DELHI ..... Respondent

Through: Mr Sanjay Kumar, Advocate with Mr Dileep Shivpuri, Advocates.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R

% **11.03.2016**

1. The challenge in this writ petition is to an order dated 26/27th February, 2002 passed by the Commissioner of Income Tax, Delhi-XIII, New Delhi under Section 127(2) of the Income Tax, 1961 (hereinafter referred to as 'the Act') transferring the jurisdiction to assess the Petitioner under the Act from the I.T.O. Ward 37(1), New Delhi (Respondent No.3, herein) to the Deputy Commissioner of Income Tax, Central Circle-2, Patna. By an order dated 15th March, 2002 while issuing notice, an ad interim ex parte stay of the implementation of the impugned order was granted. That interim order has continued for the last 14 years. In the meanwhile, the Petitioner has

continued to be assessed by the ITO in Delhi.

2. The reason for the order under Section 127(2) of the Act was stated to be for the purposes of the coordinated and effective investigation in Animal Husbandry Department Scam (AHD Scam) cases which arose in Patna. It is stated that the Petitioner was assisting in the filing of the income tax returns of the persons involved in the said cases. It is further stated that the assessments of those persons have also been centralized in Patna and those assessments have been completed. The orders of the Income Tax Appellate Tribunal for the relevant assessment years in the cases pertaining to those other persons have been placed on record.

3. Considering the passage of time during which the Petitioner has continued to be assessed in New Delhi and that there is an obvious change in circumstances, the order passed by the Respondent No.1 way back on 26/27th February, 2002 would obviously have to be reviewed. That order cannot possibly be said to hold good even today. In similar circumstances in ***Smt. Avijeeta Mohanty Casshyap v. Commissioner of Income Tax [2007] 293 ITR 399 (Gau)***, the Gauhati High Court had come to form a similar opinion in relation to an order passed under Section 127 of the Act.

4. Consequently, while setting aside the order dated 26th/27th February, 2002 passed by Respondent No.1 which is under challenge in this Petition, the Court leaves it open to Respondent No.1 to review the situation and pass appropriate orders in accordance with law.

5. The writ petition is disposed of in the above terms.

S. MURALIDHAR, J

VIBHU BAKHRU, J

MARCH 11, 2016
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