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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **W.P.(C) 9018/2017 & CM APPL 36905/2017**

S.M. FARMS PVT. LTD. ..... Petitioner
Through: Mr. Mukesh Gupta, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE 22(2) & ANR ..... Respondents
Through: Mr. Rahul Kaushik, Senior standing counsel.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

<u>O R D E R</u>
% **13.10.2017**

1. The learned counsel for the Petitioner contended that the jurisdiction over this matter has been transferred under Section 127 of the Income Tax Act, 1961 ('Act') to the Assessing Officer ('AO') holding charge of Circle 33 (1), New Delhi and therefore the impugned notice and proceedings thereto are invalid .

2. Considering that arguments have already been heard by the Assessing Officer ('AO') and an assessment order will in all probability be issued before 17th October 2017, the Court does not consider it appropriate to entertain this petition at this stage. Nevertheless, it will be open to the

Petitioner to urge all the contentions urged in the present petition before the Commissioner of Income Tax (Appeals) ['CIT (A)']. As and when the appeal is filed, the CIT (A) will dispose of it as expeditiously as feasible.

3. The petition and the pending application are disposed of in the above terms.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

OCTOBER 13, 2017
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