IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH
*****

Writ Petition Nos.9147, 9352,
13217 and 13235 of 2018

Between

M/s Nexus Feeds Limited, Door No.8-1-301/86-87,
Plot No.101, Saipriya Residency, Lakshmi Nagar Colony,
Hyderabad-500 008, Rep. by its Managing Director
Goluguri Sri Rama Reddy; and others

... Petitioners

and

1. The Prl. Commissioner of Income Tax-4, 2nd Floor, A-Block, A.C. Guards, I.T. Towers, Hyderabad-500 004;
   and others

... Respondents

DATE OF JUDGMENT PRONOUNCED: 19-11-2018

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms. JUSTICE J.UMA DEVI

1	Whether Reporters of Local newspapers may be allowed to see the Judgments?	Yes/No
2	Whether the copies of judgment may be marked to Law Reports/Journals	Yes/No
3	Whether Their Ladyship/Lordship wish to see the fair copy of the Judgment?	Yes/No

* HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms JUSTICE J.UMA DEVI

+ Writ Petition Nos.9147, 9352,
13217 and 13235 of 2018

% Date: 19-11-2018

W.P.No.9147 of 2018:

\# 1. M/s Nexus Feeds Limited, Door No.8-1-301/86-87,
Plot No.101, Saipriya Residency, Lakshmi Nagar Colony,
Hyderabad-500 008, Rep. by its Managing Director
Goluguri Sri Rama Reddy

2. M/s Nexus Well Hops Agritech International Ltd., Plot No.62,
Survey No.137, Mamatha Nagar Colony, Nagole, Hyderabad-500 068, Rep. by its Director Smt. Goluguri Radha

... Petitioners

Vs.

$ 1. The Prl. Commissioner of Income Tax-4, 2nd Floor, A-Block,
A.C. Guards, I.T. Towers, Hyderabad-500 004

2. The Asst. Commissioner of Income Tax, Central Circle-1,
5th Floor, Shiva Towers, Dhanavaipeta, Rajamahendravaram

3. The Prl. Commissioner of Income Tax (Central), Visakhapatnam
Aayakar Bhavan, Dabagardens, Visakhapatnam-530 020

... Respondents

W.P.No.9352 of 2018:

\# 1. Goluguri Srirama Reddy S/o Satyanarayana Reddy,
Aged 49 years, R/o D.No.229/2, Tadepalligudem Road,
Bhimavaram-534 204, West Godavari Dist., Andhra Pradesh

2. Goluguri Venkata Reddy S/o Satyanarayana Reddy,
Aged 50 years, R/o HG-103, A1, Housing Board Colony,
Street No.7, Bhimavaram-534 204, W.G. Dist., A.P.

3. Goluguri Rama Krishna Reddy S/o Satyanarayana Reddy,
Aged 54 years, R/o Flat No.F-8, D.No.26-8-28, Sai Apartments,
Balusumudi, Bhimavaram-534 204, W.G. Dist., A.P.

4. M/s Golden Feeds, Plot No.101, Lakshmi Nagar Colony,
Sheikpeta Nala, Hyderabad-500 008, Rep. by its Partner
Goluguri Rama Krishna Reddy

5. M/s Reddy & Reddy Infrastructure, F-8,
Shiridi Sai Apartments, Bhimavaram, W.G. Dist., A.P.,
Rep. by its Partner Goluguri Venkata Reddy

... Petitioners

Vs.

$ 1. The Prl. Commissioner of Income Tax,
Aayakar Bhawan, Near Kambala Tank, Veerabadrapuram,
Rajamahendravaram-533 105, East Godavari District, A.P.

2. The Asst. Commissioner of Income Tax, Central Circle-1,
5th Floor, Shiva Towers, Dhanavaipeta, Rajamahendravaram

3. The Prl. Commissioner of Income Tax (Central), Visakhapatnam
Aayakar Bhavan, Dabagardens, Visakhapatnam-530 020

... Respondents

W.P.No.13217 of 2018:
1. M/s Nutrient Marine Foods Pvt. Ltd., D.No.39-11-63/2,
Murali Nagar, Visakhapatnam-530 007,
Rep. by its Director Goluguri Ramakrishna Reddy

2. M/s Neopride Pharmaceuticals Ltd., H.No.48-15-7,
Sai Paradise Apartments, Srinagar, Dwarakanagar,
Visakhapatnam, Rep. by its Director Goluguri Ramakrishna Reddy

... Petitioners

Vs.

$ 1. The Prl. Commissioner of Income Tax-I,
Visakhapatnam Aayakar Bhawan, Dabagardens,
Visakhapatnam-530 020

2. The Asst. Commissioner of Income Tax, Central Circle-I,
5th Floor, Shiva Towers, D.No.46-20-15,
Opp. Narayana College, Dhanavaipeta, Rajamahendravaram

... Respondents

W.P.No.13235 of 2018:
M/s Nancy Industries Ltd., Plot NO.89, Road No.71,
Navanirman Nagar, Jubilee Hills, Hyderabad,
Rep. by its Director Goluguri Ramakrishna Reddy

... Petitioner

Vs.

$ 1. The Prl. Commissioner of Income Tax-2, 2nd Floor, A-Block,
A.C. Guards, I.T. Towers, Hyderabad-500 004

2. The Asst. Commissioner of Income Tax, Central Circle-I,
5th Floor, Shiva Towers, Dhanavaipeta, Rajamahendravaram

... Respondents

! Counsel for the Petitioners: Mr. Challa Gunaranjan

Counsel for Respondents: Mr. B.Narasimha Sarma,
Smt. M.Kiranmayee and
Mr. Raji Reddy,
Senior Standing Counsel

< Gist:

> Head Note:

? Cases referred:
1. [2016] 388 ITR 489 (SC)
2. [1993] 200 ITR 697 (Bom)

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms JUSTICE J.UMA DEVI

Writ Petition Nos.9147, 9352,
13217 and 13235 of 2018

Common Order: (per V.Ramasubramanian, J.)

As against the orders passed under Section 127 of the Income Tax Act, 1961, centralising and transferring the cases of the assessees who are either individuals or firms or limited companies, from different circles to the file of the Assistant Commissioner of Income Tax, Central Circle-I, Rajamahendravaram, the assessees have come up with the above writ petitions.

2. Heard Mr. Challa Gunaranjan, learned counsel for the petitioners, Mr. B.Narasimha Sarma, Smt. M.Kiranmayee and Mr. Raji Reddy, learned Senior Standing Counsel appearing for the Income Tax Department.

3. A search and seizure operation under Section 132 of the Income Tax Act, 1961, was conducted on 18-01-2017, simultaneously at Hyderabad, Bhimavaram and Visakhapatnam in the premises of a group of companies, which we shall refer to for the purpose of convenience as Nexus Feeds Limited Group, and in the residences of its Promoters and Directors, who, apart from being Promoters of certain limited companies, are also partners of certain partnership firms. Pursuant to the search and seizure operation, a proposal was mooted by the Principal

Commissioner of Income Tax, for coordinated investigation and correlation.

4. Therefore, as required by Section 127(1) of the Income Tax Act, 1961, an opportunity of being heard was provided to the assessees, through individual letters of different dates. In response to the proposals, the assessees submitted a reply requesting the competent authority, to centralise all cases at Hyderabad, on the ground that the registered offices of the limited companies are located in Hyderabad and that the books of accounts of the companies are also maintained at Hyderabad.

5. However, by separate orders passed under Section 127, the competent authority transferred all the cases to Central Circle-I, Rajamahendravaram, East Godavari District. It is against these orders that the different assessees forming part of the same group, either as companies or as individual promoters, have come up with the above writ petitions.

6. Before proceeding further, it may be useful to record that there are 8 companies, 2 firms and 7 individuals, who were subjected to search and seizure operations. The names of the assessees, their status, the present jurisdiction, the reasons for centralisation and the investigation potential of all these 17 assessees, are presented in a tabular column by the Department, which may be extracted as follows:

Sl No	Name & address of the assessee	PAN and status	Present jurisdiction	Reasons for centralisation	Investigation potential of the cases in view of the findings of search and suspicious nature of transactions between the said persons and the search group
1	M/s Nexus Feeds Ltd.	AADCN 2786N Company	ACIT, C-16(1), Hyderabad	The concern is engaged in manufacture of premium quality feeds with the technical collaboration with M/s Hanaqua Tech INC, Taiwan	Share Capital was introduced into the company through suspected bogus names who have no means of income
2	M/s Nexus Well Hope Agri Tech International Ltd.	AAFCN 0930L Company	ITO, W-9(1), Hyderabad	The concern was incorporated in Dec 2015 by Reddy & Reddy Group in collaboration with Well-Hope Agritech, a Chinese company	Share Capital was introduced into the company through suspected bogus names
3	M/s Real Grow Exims Pvt. Ltd.	AAFCR 9516A Company	ITO, W-2(1), Vizag	The concern was incorporated in 2012 which is into trading of feeds manufactures by Nexus Feeds	Share Capital was introduced into the company through suspected bogus names who have no means of income
4	M/s Nutrient Marine Foods Ltd.	AADCN 8342E Company	ACIT, C-3(1), Vizag	The company is one of the leading processor and exporter of frozen sea foods in India	Share Capital was introduced into the company through suspected bogus names
5	Sri Bairi Simhachalam	APZPB 6635G Individual	ITO, W-1, Bhimavaram	He is the internal auditor of all the related concerns of Reddy & Reddy Group	Admitted to have received remuneration in cash over and above regular salary for managing all financial affairs of the group

					companies
6	Sri Goluguri Sri Rama Reddy	ACNPS 3547B Individual	ITO, W-2, Bhimavaram	He is the Director in Nutrient Marine Foods Ltd., Nexus Feeds Ltd., Nancy Industries Ltd., Novelty Reddy & Reddy Motors Pvt. Ltd., Lekhya Motors Pvt. Ltd., Neopride Pharmaceu-ticals Ltd.	Beneficiary of multiple transactions in group companies and has made investments for which sources do not exist
7	Sri Goluguri Nagi Reddy	ABCPE 1138L Individual	ITO, W-2, Bhimavaram	He is the elder brother of Mr. Rama Krishna Reddy, Mr. Srirama Reddy, Mr. Venkata Reddy	Unexplained jewellery found & seized
8	Sri Goluguri Venkata Reddy	ABKPG 1135F Individual	ITO, W-2, Bhimavaram	He is the Director in Read Grow Exims Pvt. Ltd., Nexus Feeds Ltd., Nancy Industries Ltd., Novelty Reddy & Reddy Motors Pvt. Ltd., Neopride Pharmaceu-ticals Ltd.	Beneficiary of multiple transactions in group companies and has made investments for which sources do not exist
9	Sri Goluguri Ramakrishna Reddy	ACHPR 2816G Individual	ITO, W-2, Bhimavaram	He is the Director in Nexus Feeds Ltd., Nutrient Marine Foods Ltd., Nexus Well-Hope Agritech Intl. Ltd., Nancy Industries Ltd., Novelty Reddy & Reddy Motors Pvt. Ltd., Neopride Pharmaceu-ticals Ltd.	Beneficiary of multiple transactions in group companies and has made investments for which sources do not exist. Purshased multiple properties for which sources stand unexplained
10	M/s Risley Feeds Ltd.	AAGCR 2255P Company	Circle 17(2), Hyderabad	A trading entity dealing with products and raw materials relating to group companies, managed in the name of KND Prasad Reddy, Satti Chandra	Certain Investors have admitted to not have invested in the company at all

				Sekhar Reddy & Sheik Meera Mohiddin	
11	M/s Reddy & Reddy Infrastructure	AAOFR 5799M Firm	Ward-1, Bhimavaram	The concern is a partnership firm of G.Ramakrishna Redd, G.Venkata Reddy, G.Radha, G.Lakshmi Parvathy and G.Satya Prabha	Executed multiple infrastructure projects and layout for which income has not been brought to tax and source of investments are not explained
12	M/s Neopride Pharmaceu-ticals Ltd.	AAECN 3023B Company	Ward 2(1), Visakha-patnam	The concern has G.Srirama Reddy, G.Venkata Reddy, G.Ramakrishna Reddy and Raja Sekhara Reddy Tetali as Directors	Share application money is unexplained and source of investments made is unexplained
13	M/s Golden Feeds	AAIFG 3148A Firm	Ward 1, Bhimavaram	The concern is run by Mr G.Ramakrishna Reddy and Ms. G.Radha	Large number of cash deposits made into company accounts
14	M/s Nancy Industries Ltd. (formerly known as Goluguri Steels)	AADCG 1166F Company	Ward 2(2), Hyderabad	The concern is run by Mr G.Ramakrishna Reddy, Mr G.Venkat Reddy and Mr G.Srirama Reddy	Investigation in progress
15	Sri K.N.D. Prasad Reddy	AJUPR 6033K Individual		He is one of the Directors in M/s Real Grow Exims (P) Ltd.	Statement recorded from the person and the investigation in progress
16	Sri Syed Obaid Ahmed (Prop: Pioneer Equipments & Infrastru-cture)	AAKPO 6762H Company	Non Corp Ward 10(3), Chennai	He is the Proprietor of M/s Pioneer Equipments & Infrastructure, the firm which is involved in the routing of machinery from Golden Feeds to Nexus Feeds	Statement recorded from the person and the investigation in progress
17	Sri Sheik Meera Mohiddin	EVJPS 3348D Individual	Ward 1, Bhimavaram	He is one of the Directors in Risely Feeds Pvt. Ltd.	Investigation in progress

7. Out of the 17 assessees whose names are listed in the tabulation above, only 5 limited companies, 3 individuals and 2 firms alone have come up with the above writ petitions. While 2 companies have come up with one single writ petition, 2 other companies have come up with another writ petition, the 5th company has come up with 1 writ petition and 3 individuals and 2 firms have come up with 1 writ petition. For the purpose of easy appreciation, persons/companies who are petitioners in the writ petitions and their present place of jurisdiction for assessment, are given in a tabular column as follows:

Names of assesses	W.P.No.	Present jurisdiction
1. M/s Nexus Feeds Limited, Door No.8-1-301/86-87, Plot No.101, Saipriya Residency, Lakshmi Nagar Colony, Hyderabad-500 008, Rep. by its Managing Director Goluguri Sri Rama Reddy 2. M/s Nexus Well Hops Agritech International Ltd., Plot No.62, Survey No.137, Mamatha Nagar Colony, Nagole, Hyderabad-500 068, Rep. by its Director Smt. Goluguri Radha	9147/2018	Hyderabad
1. Goluguri Srirama Reddy S/o Satyanarayana Reddy, Aged 49 years, R/o D.No.229/2, Tadepalligudem Road, Bhimavaram-534204, West Godavari Dist., Andhra Pradesh 2. Goluguri Venkata Reddy S/o Satyanarayana Reddy, Aged 50 years, R/o HG-103, A1, Housing Board Colony, Street No.7, Bhimavaram-534 204, W.G. Dist., A.P. 3. Goluguri Rama Krishna Reddy S/o Satyanarayana Reddy, Aged 54 years, R/o Flat No.F-8, D.No.26-8-28, Sai Apartments, Balusumudi, Bhimavaram-534 204, W.G. Dist., A.P. 4. M/s Golden Feeds, Plot No.101, Lakshmi Nagar Colony, Sheikpeta Nala, Hyderabad-500 008, Rep. by its Partner Goluguri Rama Krishna Reddy 5. M/s Reddy & Reddy Infrastructure, F-8, Shiridi Sai Apartments, Bhimavaram, W.G. Dist., A.P., Rep. by its Partner Goluguri Venkata Reddy	9352/2018	Bhimavaram, West Godavari District
1. M/s Nutrient Marine Foods Pvt. Ltd.,	13217/2018	Visakhapatnam

D.No.39-11-63/2, Murali Nagar, Visakhapatnam-530 007, Rep. by its Director Goluguri Ramakrishna Reddy 2. M/s Neopride Pharmaceuticals Ltd., H.No.48-15-7, Sai Paradise Apartments, Srinagar, Dwarakanagar, Visakhapatnam, Rep. by its Director Goluguri Ramakrishna Reddy		
M/s Nancy Industries Ltd., Plot No.89, Road No.71, Navanirman Nagar, Jubilee Hills, Hyderabad, Rep. by its Director Goluguri Ramakrishna Reddy	13235/2018	Hyderabad

8. From the above, it is clear that out of the 10 persons/ companies who are the writ petitioners in the 4 writ petitions on hand, 5 of them are assessees on the file of the competent authority in Bhimavaram, West Godavari District, 3 of them are assessees in Hyderabad and 2 are assessees in Visakhapatnam. The fact that the companies form a conglomerate and that the first 3 writ petitioners in W.P.No. 9352 of 2018 are blood-brothers residing in Bhimavaram and happen to be the Promoters of the limited companies, are all not disputed. In other words, 5 out of the 10 petitioners in these writ petitions are permanent residents of Bhimavaram and are also assessees on the file of the authority in Bhimavaram. If no steps had been taken for centralisation under Section 127, those 5 writ petitioners would have continued to be assessed on the file of the officer in Bhimavaram. Similarly, 2 companies who are petitioners in one writ petition are assessed at Visakhapatnam and if no order under section 127 had been passed, they would have been assessed there. It is relevant to note that none of the assessees in these cases sought centralisation or transfer. Therefore, at least the 3 individuals and 2 partnership firms

which are the petitioners in W.P.No.9352 of 2018 cannot really have an objection, as their cases stand transferred only to Rajamahendravaram, in the neighbouring district. Keeping this fact in mind, let us now see the grounds on which the impugned orders of centralisation and transfer are assailed.

9. Mr. Challa Gunaranjan, learned counsel for the petitioners, submitted – (i) that at least in respect of 3 companies, the centralisation and transfer of cases is ordered, from one State to another viz., the State of Telangana to the State of Andhra Pradesh and the same could not have been done without an agreement in writing between the Principal Directors General or Principal Chief Commissioners of both the States; and (ii) that though the individuals as well as the partnership firms involved in these cases are assessees on the file of the Assistant Commissioner of Income Tax, Bhimavaram, the registered offices of the group companies are admittedly situate at Hyderabad and are assessed to tax at Hyderabad and that therefore a mighty department of the Government of India having its presence in Hyderabad in a more pronounced manner than in Rajamahendravaram cannot put the assessees to a disadvantage especially when the books of accounts are maintained at Hyderabad.

10. We have carefully considered the above submissions.

11. The first contention is based upon Section 127(2)(a). It reads as follows:

> "**127. Power to transfer cases**.
>
> (2) Whether the Assessing Officer of Assessing Officers from whom the case is to be transferred and the Assessing Officer or Assessing Officers to whom the case is to be transferred are not subordinate to the same Principal Director General or Director General or Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner,--
>
> (a) where the Principal Directors General or Directors General or Principal Chief Commissioners or Chief Commissioners or Principal Commissioners or Commissioners to whom such Assessing Officers are subordinate are in agreement, then the Principal Director General or Director General or Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner from whose jurisdiction the case is to be transferred may, after giving the assessee a reasonable opportunity of being heard in the matter, wherever it is possible to do so, and after recording his reasons for doing so, pass the order;
>
> (b) ...."

12. In ***Noorul Islam Educational Trust v. Commissioner of Income-Tax***[1], the Supreme Court pointed out that in the absence of an agreement between the Directors General or Chief Commissioners of two different jurisdictions, the transfer of the file from one office in one State cannot be ordered to another office in another State.

13. On principle, there can be no dispute about the legal position that is sought to be made out by the learned counsel for the petitioners. But as a matter of fact, it is stated by the Department on oath in the counter affidavit that the Assessing Officers at Rajamahendravaram and at Hyderabad

[1] [2016] 388 ITR 489 (SC)

continue to come under the control of the Principal Chief Commissioner of Income Tax, Hyderabad. It is specifically contended by the Department that the Assessing Officer in Hyderabad as well as the Assessing Officer in Rajamahendravaram are subordinate to the same Principal Chief Commissioner. Therefore, the legal issue sought to be raised, does not arise in the cases on hand.

14. The next argument of the learned counsel for the petitioners is that the registered offices of all the corporate entities who are the writ petitioners in 3 out of 4 writ petitions on hand, are situate at Hyderabad and that all the books of accounts are also maintained at Hyderabad. The presence of the Department in Hyderabad is more pronounced than their presence in a district headquarters and hence it is contended that the centralisation and transfer of cases to Hyderabad may prove to be convenient to both the Department as well as the assessees, while it may prove to be inconvenient to the assessees if they are transferred to Rajamahendravaram.

15. In the normal circumstances, we would go by this contention of the learned counsel for the petitioners. The centralisation and transfer of cases, should result in the least inconvenience to both parties. It is true that the assessees, are facing a mighty department of the Government. It is also true that the presence of the Department in the State capital, may be more pronounced than their presence in district headquarters. Therefore, if the cases are centralised

and transferred to Hyderabad, it may not result in any inconvenience to the Department. On the contrary, the same may inconvenience the assessees, if the books of accounts are also in Hyderabad.

16. But in cases of this nature, the scope of judicial review of the decision taken by the competent authority to transfer cases, is confined only to the question of relative hardship. As pointed out by a Division Bench of the Bombay High Court in ***Devidas v. Union of India***[2], the test lies in a proportionate mix of considerations of the convenience of an assessee vis-a-vis the interest of Revenue. The Court should aim at striking a balance between private and public interests.

17. The Court has essentially to test the impugned orders – (i) on the touchstone of the procedure prescribed in Section 127(1), (ii) on the touchstone of the authority on whom the power of transfer is conferred under Section 127 and (iii) on the touchstone of relative hardship.

18. In the cases on hand, we find that the procedure prescribed in Section 127(1), viz., that of giving an opportunity of being heard, has been complied with. The argument revolving around the necessity of an agreement as required by Section 127(2)(a) has also failed on factual grounds. Therefore, what is left is only the question of relative hardship.

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[2] [1993] 200 ITR 697 (Bom)

19. The Department has filed separate counter affidavits in all the cases. The main theme of the song tuned by the Department in the counter affidavits is – (i) that the Promoter Directors of the corporate entities in these cases have introduced unexplained share capital/share application money to the tune of Rs.48 Crores in one case and Rs.34 Crores in another case, in the names of more than 300 subscribers/shareholders, (ii) that the common feature observed by the Department was that the so-called subscribers and shareholders who reside in and around Bhimavaram, had filed returns of income for the first time in the Assessment Years 2012-13 and 2013-14, (iii) that a majority of those share applicants have declared almost equivalent incomes for the two assessment years, by resorting to estimation under Section 44AB, (iv) that the very identities of these persons and their creditworthiness are doubtful, requiring investigation, (v) that the search and seizure operations unearthed lot of cash deposits into bank accounts operated in Bhimavaram, but they are not recorded in the books of accounts of the firm having its office at Bhimavaram, (vi) that in the course of investigation and enquiry, the Department may have to examine all related parties, bogus shareholders and benamidars, if any and (vii) that therefore it is not possible to collect oral evidence of these parties at Hyderabad.

20. In the light of the averments made by the Department in their counter affidavits, the gist of which we have extracted in the preceding paragraph, it is clear that the centralisation and transfer of cases to Hyderabad may prove to be futile, as the Department may not be able to summon all the witnesses from Bhimavaram. Even if they have the power to summon, the same will inconvenience hundreds of persons residing in Bhimavaram, provided they are actually in existence.

21. We have already given a tabulation of the number of assessees (17 in number), their present jurisdiction and the reasons for centralisation as given by the Department in an Annexure to the counter affidavit. The same discloses that the hardship that would be caused to the witnesses and the inconvenience that would be caused to the Department in dealing with these cases at Hyderabad are far more than that of the assessees. Therefore, even on the question of relative hardship, it is not possible to interfere with the impugned orders.

22. As we have pointed out earlier, there are four writ petitions on hand. The petitioners in W.P.No.9352 of 2018 are all assessees on the file of the Income Tax Officer at Bhimavaram, West Godavari District. Therefore, they cannot have a grievance about the transfer of cases to Rajamahendravaram in East Godavari District, which is a neighbouring district. Similarly, the petitioners in W.P.No.

13217 of 2018 are assessees on the file of the jurisdictional officer at Visakhapatnam. Therefore, they cannot also have a grievance about the transfer of the cases to East Godavari District, as both the districts are located in the State of Andhra Pradesh and even the contention revolving around Section 127(2)(a) will not apply to their cases. Rajamahendravaram is closer to Visakhapatnam than to Hyderabad.

23. That leaves us only with the remaining two writ petitions viz., W.P.Nos.9147 and 13235 of 2018. For the reasons stated above, we find that the petitioners in these two cases also may not suffer as much hardship as the one that the witnesses may undergo and the difficulties that the Department may suffer if the transfer is not ordered to Rajamahendravaram.

24. Therefore, all the writ petitions are devoid of merits. Hence, they are dismissed. Pending applications, if any, shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

19th November, 2018.
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Note:-
1. Website
2. L.R. Copy to be marked.
(B/o)
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms JUSTICE J.UMA DEVI

Writ Petition Nos.9147, 9352,
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(Common Order)

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