R.M. AMBERKAR
(Private Secretary)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

WRIT PETITION NO. 1420 OF 2019

Sakuma Exports Ltd .. Petitioner

Versus

The Pr. Commissioner of Income Tax-1 & Ors. .. Respondents

....

- Mr. Vipul Joshi a/w Mr. D.P. Fotaria i/by Ms. N.S. Kasale for the Petitioner
- Mr. Suresh Kumar for Respondent No. 1
- Mr. Sham Walve for Respondent No. 2

....

CORAM : AKIL KURESHI &
S.J. KATHAWALLA, JJ.

DATE : JULY 8, 2019.

P.C.:

1. The petitioner has challenged an order dated 20.2.2019 transferring the petitioner's assessment from Mumbai to Pune in purported exercise of powers under Section 127(2) of the Income Tax Act, 1961 ("the Act" for short).

2. The admitted facts are that the impugned order has been passed without issuing any notice to the petitioner, without affording any opportunity of hearing and without citing any reasons. On all three grounds therefore, the impugned order is bad in law. The same is therefore, set aside. However, nothing stated in this order would prevent the respondents from initiating fresh action and passing fresh orders in accordance with law for transfer of assessment, if so advised.

3. In view of the, Writ Petition is disposed of.

[S.J. KATHAWALLA, J.] **[AKIL KURESHI, J]**