IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.31815 of 2019
and
W.M.P.Nos.32052 & 32054 of 2019

Lalit Kumar Chhallani
S/o.Late Shri Amar Chand Chhallani
R/o.3, Maa Durga Nagar
Near Agarwal Nagar
Indore, Madhya Pradesh. ...Petitioner

vs.

1. The Principal Commissioner of Income Tax-9
   Chennai
   2nd Floor, Tower-1, BSNL Building
   16, Greams Road,
   Chennai-600 006.

2. The Income Tax Officer (Hqrs) - 1
   Officer of the PCIT-9, Chennai
   2nd Floor, Tower-1, BSNL Building
   16, Greams Road,
   Chennai-600 006.

3. The Deputy Commissioner of Income Tax
   Central Circle-18
   New Delhi. ...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the letter No.PCIT-9/ITO (HQ)/NOTI/2019-20 dated 03.09.2019 passed by the 2nd respondent and quash the same, directing the 1st and 2nd respondents to forbear from taking any steps or action under Section 127 of the Income Tax Act, 1961 for transfer of PAN or case of the petitioner from Chennai to Delhi.

For Petitioner :Mr.Vijay K Singh

For Respondents :Mrs.Hema Muralikrishnan
Senior Standing Counsel

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O R D E R

Mrs.Hema Muralikrishnan, learned Senior standing counsel takes notice for the respondents. By consent of both parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition is filed challenging the notice dated 03.09.2019 issued under Section 127 of the Income Tax Act, 1961, wherein and whereby, it was proposed to transfer the petitioner's case from ITO NCW 5(2) to DCIT/ACIT, Central Circle 18, New Delhi. The petitioner, was thus, called upon to file his objections. It is further seen that the petitioner has already filed his objections on 07.09.2019 against the above said proposal. At this stage, the present writ petition is filed challenging the notice dated 03.09.2019 issued under Section 127 of the Income Tax Act, 1961.

3. This Court is not inclined to entertain the present writ petition for the simple reason that the petitioner has already filed his objection and therefore, it is for the concerned authority to consider the objections and pass appropriate orders on merits and in accordance with law. No doubt, the learned counsel for the petitioner sought to contend as though the impugned notice was issued by the Income Tax Officer, who is not a competent to issue the same.

4. However, perusal of the impugned notice indicates that it is emanated from the office of the Principal Commissioner of Income Tax, Chennai, and that the petitioner has also filed his objections for the same. Therefore, it is for the petitioner to wait for the concerned authority to dispose of his objections. Without waiting for such communication, the present writ petition filed is highly pre-mature.

5. Accordingly, this Writ Petition is disposed of, without expressing any view on the merits of the matter, only by directing the petitioner to file additional objections, if any, before the first respondent within a period of four weeks from the date of receipt of a copy of this order. On receipt of such additional objections, the first respondent shall dispose of the objections filed by the petitioner on merits and in accordance with law, within a period of four weeks from the date of receipt of additional objections. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

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Sub Assistant Registrar

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To

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3. The Deputy Commissioner of Income Tax
   Central Circle-18
   New Delhi.

+2cc to Mr.Vijay K Singh, Advocate SR.93631
+1cc to Mrs.Hema Muralikrishnan, Advocate SR.93726

W.P.No.31815 of 2019

PP(CO)
CB(03/12/2019)

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