IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.02.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.32271 of 2018

and W.M.P.No.37514 of 2018

Saraswathi Ammal Education and
Charitable Trust,
5107, II Avenue, H2,
Second Avenue,
Anna Nagar, Chennai 600 040
Represented by its Managing Trustee
Mr.J.Ramachandran
(Also referred as Principal Officer)

.. Petitioner

vs

1. The Commissioner of Income tax (Exemptions),
   Office of the Commissioner of Income Tax(Exemptions)
   Annexe Building, Third Floor,
   No.121, M.G.Road, Nungambakkam,
   Chennai 600 034.

2. The Principal Commissioner of Income Tax(Central) Kanpur
   7/81, Tilak Nagar,
   Kanpur, Uttar Pradesh.

3. The Deputy Commissioner of Income Tax,
   Central Circle-2, A.R.T.O. Complex,
   Sector 33, Noida, Uttar Pradesh.

.. Respondents

Prayer .: Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari, calling for the records pertaining to the proceedings of the 1st respondent made in CIT (E)/Cent.2018-19/4 dated 12.10.2018 and quash the same.

For Petitioner : Mr.N.V.Balaji

For Respondents : Mrs.Hema Muralikrishnan
Standing Counsel.

O R D E R

Heard the learned counsel for the petitioner and the learned Standing Counsel for the respondents.

2. The petitioner has challenged the impugned order dated 12.10.2018 seeking to transfer the case of the Assessment of the petitioner from the Territorial Jurisdiction of the 1st respondent at Chennai to the 3rd respondent at Noida.

3. The impugned order has been passed by the 1st respondent transferring the case to DCIT Central Noida. It is challenged on the ground that there is no reason given in the impugned order. It appears that a notice was issued to the petitioner dated 19.09.2018. However, a copy of the said notice is not available. From a reading of the impugned order dated 12.10.2018, it is seen that a letter dated 19.09.2018 was issued to the petitioner and the case was posted for hearing on 27.09.2018 and called upon the petitioner to explain as to why the case should not be transferred to Noida. The petitioner had given a reply. Para 1 of the impugned order refers to the same. In para 2, the statement of the DCIT, Central Circle, Noida has been extracted. After considering these aspects, the 1st respondent, Commissioner of Income tax (Exemptions), Chennai has passed the following orders :

> 3. The contentions of the assessee and the information furnished by the DCIT, Central Circle II, Noida have been carefully considered. A perusal of the information at para 2 above clearly establishes that the assessee Trust's main activity is at Hapur, eventhough its registered office is situated at Chennai. It is also apparent that even though the Managing Trustee and Founder Trustee are residing at Chennai, their presence may not be required regularly at Noida as its active members are stationed at Noida. Survey in this case was carried out as a part of Search action carried out in the group case of Etcetera Entertainment. Therefore, centralization of this case will assist easy and co-ordinated investigation.
>
> 4. Accordingly, in exercise of the power conferred by sub Section (2) of Section 127 of the Income Tax Act, 1961 and all other powers enabling me in this regard, I hereby order the transfer of the following case, particularls of which are mentioned in column No.2 and No.3 of the table below from the Assessing Office in Column No.4 to the Assessing Officer in Column

No.5, to facilitate coordinated investigation.

S. No.	PAN	Name & Address of Assessee	Assessing Officer	Assessing Officer	Remarks
1	AAETS3783L	M/s.Sasraswathi Ammal Education and Charitable Trust, 5107-H2, II Avenue, Anna Nagar, Chennai	DCIT, Exemption Circle, Chennai	DCIT Central Circle-2, Noida	--

4. From a reading of the para nos.3 and 4 as extracted above, makes it clear that there are valid reason for transferring the case from Chennai to Noida Circle. Therefore, I do not find any merits in the present writ petition.

5. Accordingly, the present writ petition is dismissed. No costs. Consequently, connected miscellaneous petition is also closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

kkd

To

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2.The Principal Commissioner of Income Tax(Central) Kanpur
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Central Circle-2, A.R.T.O. Complex,
Sector 33, Noida, Uttar Pradesh.

+1cc to Mr.N.V.Balaji, Advocate, sr no.7217
+1cc to M/s.Hema muralikrishnan, Advocate, sr no.7235

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PM(CO)
RMP(30/03/2021)