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WPA 747 of 2022

Ekansh Ladhani
Vs
Union of India & Ors.

Mr. Pranit Bag,
Mr. Anuj Kumar Mishra,
Mr. Balaram Patra
... For the Petitioner.
Ms. Sucharita Biswas
... For the Respondents.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned notice under Section 148 of the Income Tax Act, 1961 on the ground that the Assessing Officer, Medinipur, has got no jurisdiction in view of the fact that the file of the petitioner under order of the centralization was already transferred to Delhi and thereafter Delhi Authority themselves have asked consent of the petitioner as to whether after the centralization, again the file of the petitioner can be permanently transferred to the jurisdiction of the Delhi Authority and to which Mr. Bag, learned Advocate appearing for the petitioner submits that he did not object and that is to be presumed that the file stands transferred to Delhi Assessing Authority in view of its no objection to the said proposal.

Ms. Biswas, learned Advocate appearing for the respondents submits that in this matter final order under Section 127(2) of the Income Tax Act, 1961 has already been passed transferring the file of the petitioner from Delhi Assessing Authority to Medinipore Assessing Authority by the order dated 7th December, 2020 and which is not the subject matter of challenge in this writ petition and this Court should not grant any relief to the petitioner.

Mr. Bag, learned Advocate appearing for the petitioner submits that such order of transfer under Section 127(2) of the Act was not served upon the petitioner.

Ms. Biswas, learned Advocate appearing for the respondents/Income Tax Authorities is not able to satisfy this Court from any document as to how the said order under Section 127(2) of the Act was served or communicated to the petitioner. However, the factual and legal position which stands today is that the aforesaid order of transfer under Section 127(2) of the Act is not the subject matter of challenge in this writ petition and the same could not be interfered with by this Court in the instant writ petition and for redressal of the grievance against the order of transfer dated 7th December, 2020, petitioner may have appropriate remedy under the law.

Ms. Biswas has served a copy of the impugned order of transfer under Section 127(2) of the Act upon the learned Advocate-on-record of the petitioner, in court.

Considering the submission of the parties and in view of the discussion made above, this writ petition, being WPA 747 of 2022 is disposed of by giving liberty to the petitioner to make appropriate representation against the aforesaid order of transfer dated 7th December, 2020 under Section 127(2) of the Act before the respondent/Income Tax Authority concerned within two weeks from date and if such representation is made by the petitioner within the time stipulated, the respondent concerned shall consider the same strictly in accordance with law and pass a reasoned and speaking order by giving an opportunity of hearing to the petitioner or its authorised representative within four weeks from the date of making such representation.

Let the report filed by the learned Advocate appearing for the respondents be kept with the record.

(Md. Nizamuddin, J.)