IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 11046 OF 2021

Osmanabad District Tax Practitioner Association ... Petitioner

Versus

The Union of India & others ... Respondents

Mr. A. G. Choudhari, Advocate for the petitioner.
Mr. A. G. Talhar, ASG for respondents No. 1 and 2.
Mr. Alok Sharma, Advocate for respondents No. 3 to 6.

**CORAM : RAVINDRA V. GHUGE &**
**ANIL L. PANSARE, JJ.**

DATE : 16th JUNE, 2022.

PER COURT :

1. The petitioner is the District Tax Practitioner Association from Osmanabad who has put forth prayer clauses 'C', 'D', 'E' and 'F' as under :-

> *C) The respondents may please be directed to retain the jurisdictional Income Tax Ward Office, at Osmanabad, by issuing a Writ of Mandamus or order or directions in the nature of writ of Mandamus.*
>
> *D) The respondents may please be directed to decide the representation dt. 14.9.2020 by issuing a*

*Writ of Mandamus or order or directions in the nature of writ of Mandamus.*

*E) Pending hearing and final disposal of this writ petition, the respondent may please be directed to make interim arrangement for retaining jurisdiction Ward Office at Osmanabad and issued necessary order in this regard.*

*F) Any other suitable and equitable relief may kindly be granted in favour of the petitioner.*

2. We have considered the strenuous submissions of the learned Advocate for the petitioner and the learned Advocate on behalf of respondents No. 3 to 6.

3. The learned Advocate representing respondents No. 3 to 6 submits that the respondent No. 5 – The Additional Commissioner of Income Tax, Range-1, Aurangabad passed an order u/s 120 of the Income Tax Act, 1961 on 28$^{th}$ September, 2020, to give effect to the final jurisdiction template received from the Central Board of Direct Taxes and conveyed by the Office of the Pr. Chief Commissioner of Income Tax, Pune through letter No.

PN/Pr.CC/EST/C&A/100/2020/1428 dated 15th September, 2020. The said communication was received on 26th September, 2020 by the Additional Commissioner of Income Tax, Range-1, Aurangabad. Vide the said Order, jurisdiction of the erstwhile Income Tax Officer, Ward Osmanabad was vested with the jurisdiction of Income Tax Officer, Ward. 1, Nanded. Copy of the letter of the Pr. Chief Commissioner of Income Tax, Pune and relevant portion of the template issued by the Central Board of Direct Taxes is enclosed.

4. The learned Advocate for the petitioner submits that for the present, the Income Tax Ward Office which was shifted to Latur has now been further shifted to Nanded. The representation dated 14th September, 2020, has been placed before the Chairman CBDT, Delhi. The petitioner desires to submit a revised representation which will be forwarded to the Chairman CBDT, Delhi via email on or before 30th June, 2022. The same may be considered by the Chairman, CBDT. He further submits that if the Chairman, CBDT, deems it appropriate to invite the office bearers of the petitioner for discussion, either personally at Delhi or through the video conferencing mode, the petitioner would respond and have an interaction.

5. In view of the above, this petition is disposed off. We are hopeful that the Chairman, CBDT – respondent No. 2 herein would consider the representation which is likely to be forwarded by the petitioner and respond to the same in accordance with the policy decision of the department, preferably on or before 15th October, 2022.

**( ANIL L. PANSARE )**
**Judge**

**( RAVINDRA V. GHUGE )**
**Judge**

dyb