



W.P.(MD)No.23715 of 2022

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.10.2022

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD).No.23715 of 2022

and

W.M.P.(MD).No.17791 of 2022

Nenmal Kothari Pankaj Kothari

... Petitioner

Vs.

The Principal Commissioner of Income Tax,
Income Tax Office Building,
Central Revenue Building Premises,
V.P.Rathnasamy Nadar Road,
Bibikulam, Madurai 625002

... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order passed by the Respondent in Ref.No.ITBA/COM/F17/2022-23/1044043425(1) dated 25.07.2022 and consequently directing the respondent not to transfer the case of the petitioner to Deputy Commissioner of Income Tax, Surat Circle, Gujarat form ITO-Non Corporate Ward, Madurai-1.

For Petitioner :Mr.M.Lakshmanan

For Respondent :Mr.N.Dilipkumar
Standing Counsel



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ORDER

This writ petition filed challenging the impugned order passed by the Respondent in Ref.No.ITBA/COM/F17/2022-23/1044043425(1) dated 25.07.2022 and consequently to direct the Respondent not to transfer the case of the petitioner to Deputy Commissioner of Income Tax, Surat Circle, Gujarat from ITO-Non corporate Ward, Madurai 1.

2.It is submitted by the learned counsel for the petitioner that the petitioner is getting income from Resonance Data Management Pvt Ltd and is a permanent resident of Madurai. He is regularly filing Income Tax returns. It is submitted that Income Tax Returns for the Assessment Year 2021-2022 reflects the purchase of commercial building at Sanghini Corporation in Surat and the petitioner has had only one transaction and there are no other dealings with the said Corporation. On receipt of notice dated 25.05.2022 from ITO Non Corporate Ward 1(5) Madurai, the petitioner has sent a letter dated 04.06.2022, seeking details of the case and requested not to transfer the case to Surat, since he has settled down in



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Madurai for many years and is unable to commute to Surat to attend the investigation. Despite the request, the respondent has passed the order dated 25.07.2022, thereby transferring the case to Surat without the written consent and hence the present Writ Petition.

3.Mr.N.Dilip Kumar, learned Standing Counsel appearing on behalf of the respondent, would submit that the impugned order itself is transferred to the Deputy Commissioner of Income Tax, Central Circle 3, Surat.

4. In view of the above, the question of migration need not be gone into in this writ petition and the petitioner is directed to cooperate with the investigation, which is stated to be pending before the Deputy Commissioner of Income Tax, Central Circle 3, Surat.



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5.With the above direction, the Writ Petition stands disposed of.

No costs. Consequently, connected miscellaneous petition is closed.

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Index : Yes / No

Speaking Order : Yes / No

sbn

To

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MOHAMMED SHAFFIQ, J.

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