

26.06.2023

Sl no. 18

Ct no. 2

P.M.

WPA 12932 OF 2023

Regal Barter Private Limited.

- Vs -

Union of India & Ors.

Mr. Basabraj Chakraborty,
Ms. Sweta Sharma,
Mr. S. Chaudhuri
... for the petitioner
Mr. Prithu Dudhuria
... for the respondents.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 8th April, 2022, under Section 127(2) of the Income Tax Act 1961, transferring the Income Tax file of the petitioner from Kolkata to Sambalpur, for the purpose of coordinated investigation relating to search and seizure of Shree Balaji Engicons Limited.

First of all petitioner has filed this writ petition before this Court after passing of almost one year two months of the date of passing the aforesaid impugned order of transfer and as such the impugned order of transfer has been implemented long back.

Secondly it appears from record that before passing the impugned order, opportunity of hearing

was given to the petitioner though it is denied by the petitioner.

Since there is inordinate delay in filing this writ petition against the impugned order of transfer of the petitioner's file which has already been implemented long back, I am not inclined to entertain this writ petition and accordingly this writ petition being WPA 12932 of 2023 stands dismissed.

(Md. Nizamuddin, J.)