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ORDER SHEET
WPO/1507/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

AJIT KUMAR JINDAL
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 30th August, 2023.

Appearance:
Mr. Subir Banerjee, Adv.
Mr. Debnandan Bhattacharyya, Adv.
Mr. S.N. Banerjee, Adv.
Mr. Suman Dey, Adv.
...For the Petitioner
Mr. Tilok Mitra, Adv.
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner had challenged the impugned order of transfer of the income tax file of the petitioner from Kolkata to Thane by order dated 22nd May, 2023. This is a second round of litigation. It appears from record that the order of transfer of the petitioner's file was passed on 31st October, 2022 under Section 127 of the Income Tax Act, 1961 and the petitioner challenging the same had filed earlier writ petition being WPO 688 of 2023 on the ground of non-consideration of his representation dated 4th January, 2023 which was disposed of by the order of this Court dated 30th March, 2023 by directing the Authority concerned to consider and dispose of the aforesaid representation of the petitioner dated 4th January, 2023 by passing a reason order and after giving opportunity of hearing to the petitioner.

In compliance of the aforesaid direction of this Court dated 30th March, 2023 the respondent Authority concerned has passed a fresh impugned order dated 22nd May, 2023 by considering the aforesaid representation of the petitioner. It appears from record that formalities under Section 127(2) of the Income Tax Act has been complied with by the Income Tax Authority concerned by issuing show cause notice and considering the reply filed by the petitioner against the same. So, there is no procedural irregularity in passing the impugned order of transfer. Furthermore, it appears from the impugned show cause notice dated 31st October, 2022 for transfer of petitioner's income tax file that the reason has been indicated therein that the search and seizure was conducted in the Khilari Infrastructure Private Limited Group cases and in course of search and seizure and survey operation incriminating materials were found and for the purpose of facilitating the coordinated investigation file of the petitioner has been transferred. It is not a case that the show cause notice under Section 127 of the Act does not contain or indicate any reason at all for transferring the case of the petitioner. I have also perused the reply to the impugned show cause notice dated 4th January, 2023 which does not contain any material objection against the impugned proposed action of transfer and from nowhere a single word has been expressed by the petitioner that it has got no relation or connection at all with the aforesaid Khilari Infrastructure Private Limited Group or has no any transaction at all in any manner in the aforesaid group. It is a matter of record that file of the petitioner was already transferred even before filing the earlier writ petition.

In view of the discussion made above, I do not find any merit in the writ petition being WPO 1507 of 2023 and accordingly the same is dismissed.

Instruction filed by the respondent be kept with the record.

(MD. NIZAMUDDIN, J.)

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