IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 1793 OF 2022

Raksha Bullion ….Petitioner

V/s.

Pr. Commissioner of Income
Tax (Central), Mumbai - 1 …Respondent

Mr. P.J. Pardiwalla Senior Counsel a/w Ms. Rutuja Pawar and Ms. Florencia D'souza for Petitioner.
Mr. Suresh Kumar for Respondents.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 30th JANUARY 2024

P.C. :

1. Considering the facts and circumstances of the case, the court decided to take up the matter for final disposal at the admission stage itself with the consent of the counsel. Mr. Suresh Kumar informed the court that he could take instructions during the lunch break from the Assessing Officer of Mohanlal Jewellers Pvt. Ltd., Chennai who informed him that the assessment for the relevant assessment years has been completed on 31st March 2022.

2. Mr. Pardiwalla submitted that if the assessments have been completed on 31st March 2022 there is no requirement now to transfer petitioner's case to Chennai Commissionerate. Mr. Pardiwalla also submitted that after the impugned order was passed petitioner did not even receive

any communication from the Assessing Officer of Mohanlal Jewellers Pvt. Ltd. asking for any information or documents relating to the search that was carried out in the premises of Mohanlal Jewellers Pvt. Ltd.

3. The impugned order itself proceeds on the basis that a transfer is required for administrative convenience and co-ordinated investigation in the case of Mohanlal Jewellers Pvt. Ltd. Since the assessment order itself has been passed for the relevant Assessment Year in the case of Mohanlal Jewellers Pvt. Ltd. on 31st March 2022, we see no reason why petitioner's case should be transferred to Chennai Commissionerate.

4. In the circumstances, we hereby quash the impugned order dated 21st February 2022.

5. At the same time, all the rights and contentions of the Revenue is kept open including to take steps in accordance with law under the provisions of Section 153C of the Income Tax Act, 1961 or any other applicable provisions. This liberty should not be construed as an approval by us to take such action against petitioner. Should such an action be taken petitioner may defend the same in accordance with law.

6. Petition disposed.

(DR. NEELA GOKHALE, J.) **(K.R. SHRIRAM, J.)**

Purti Parab