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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE C. KUMARAPPAN

Writ Appeal Nos.1355, 1354, 1353 & 1356 of 2025
and
CMP.Nos.10376, 10369, 10368 & 10373 of 2025

WP.No.1355 of 2025

Jose Charles Martin .. Appellant

vs

1.The Principal Commissioner of Income Tax
Central-2, Chennai
Income Tax Department
No.108, Nungambakkam High Road,
Chennai 600 034.

2.The Deputy Commissioner of Income Tax,
Central Circle 2, Coimbatore,
Income Tax Department,
No.63, Race Course Road,
Coimbatore 641 018. .. Respondents

Prayer : APPEAL filed under Clause 15 of the Letters Patent against the order dated 29.08.2024 in W.P.No.17771 of 2024 on the file of this Court.

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WP.No.1354 of 2025

M/s.Future Gaming and Hotel Services Private Limited
Represented by Managing Director
No.54, Mettupalayam Road,
Cherannaagar, Coimbatore North,
Coimbatore 641 029
PAN: AABCM9751G .. Appellant

vs

1.The Principal Commissioner of Income Tax
Central-2, Chennai
Income Tax Department
No.108, Nungambakkam High Road,
Chennai 600 034.

2.The Deputy Commissioner of Income Tax,
Central Circle 2, Coimbatore,
Income Tax Department,
No.63, Race Course Road,
Coimbatore 641 018. .. Respondents

Prayer : APPEAL filed under Clause 15 of the Letters Patent against the order dated 29.08.2024 in W.P.No.17354 of 2024 on the file of this Court.

WP.No.1353 of 2025

Daisy Aadhav Arjuna .. Appellant

vs

1.The Principal Commissioner of Income Tax
Coimbatore – 1,
Income Tax Department
No.63, Race Course Road,
Coimbatore 641 018.

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2.The Income Tax,
Non Corporate ward 4(3), Coimbatore
Income Tax Department,
No.63, Race Course Road,
Coimbatore 641 018. .. Respondents

Prayer : APPEAL filed under Clause 15 of the Letters Patent against the order dated 19.08.2024 in W.P.No.15526 of 2024 on the file of this Court.

WP.No.1356 of 2025

S.Martin .. Appellant

vs

1.The Principal Commissioner of Income Tax
Central-2, Chennai
Income Tax Department
No.108, Nungambakkam High Road,
Chennai 600 034.

2.The Deputy Commissioner of Income Tax,
Central Circle 2, Coimbatore,
Income Tax Department,
No.63, Race Course Road,
Coimbatore 641 018. .. Respondents

Prayer : APPEAL filed under Clause 15 of the Letters Patent against the order dated 29.08.2024 in W.P.No.17768 of 2024 on the file of this Court.

(In all WAs)
For Appellants : Mr.A.S.Sriraman

For Respondents : Mr.A.P.Srinivas
Senior Standing Couonsel

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COMMON JUDGMENT

(Delivered by Dr.ANITA SUMANTH.,J)

Mr.A.P.Srinivas, learned Senior Standing Counsel accepts notice for the respondents.

2. Both learned counsel would fairly bring to the notice of this Court orders passed in W.A.Nos.760 of 2025 etc. batch dated 25.03.2025, wherein an identical issue relating to centralisation of assessment in the case of various group entities has been considered and accede to the position that the ratio of that decision is wholly applicable to the present matters as well.

3. In the aforesaid judgment, the Division Bench of this Court after referring to the decision of the Delhi High Court in *Dollar Gulati V. Principal Commissioner of Income-tax* (471 ITR 96), which has been upheld by the Supreme Court in the *Mark Gulati V. Principal Commissioner of Income-tax* (469 ITR 1), has concluded as follows:

> *19. In the case on hand, as we pointed out earlier, the show-cause notice refers to incriminating documents seized from the various premises of the appellants by the authorised officer under the control of Principal Director of Income Tax (Investigation), Kolkata. The documents seized would also affect the assessment in respect of the respective appellants. When the documents are seized from different premises of a group of companies/concerns, it is necessary for all the cases to be centralised or considered together at one place, so that there*

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will be a coordinated investigation. The object of Section 127 is to meet situations as in the present case. The appellants admit that they are a group of companies may be carrying on different business. There is no mala fides alleged in this case as against the first respondent in any of the cases for passing the impugned order for transferring the cases from the office of the second respondent to the office of the Deputy Commissioner of Income Tax, Circle-4(4), Kolkata under Section 127 of the Income Tax Act, 1961. The power under Section 127 is not circumscribed or limited by express language. We find no reasons to doubt the bona fides in this case. Therefore, we do not find any error or infirmity in the order of the learned single Judge and the same deserves to be confirmed and all the writ appeals fail.

4. In light of the admitted position that the observations and the ratio in the aforesaid batch of Writ Appeals are wholly applicable to the present matters as well, in the interests of uniformity in approach, the present appeals and the connected Miscellaneous Petitions are also dismissed with no order as to costs.

[A.S.M., J] [C.K., J]
24.04.2025

sl
Index:No
Speaking order
Neutral Citation:Yes

DR. ANITA SUMANTH,J.
and
C. KUMARAPPAN.,J

sl

To

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3.The Principal Commissioner of Income Tax
Coimbatore – 1,
Income Tax Department
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