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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

% *Date of Decision : 20.05.2025*

\+ **W.P.(C) 3367/2023 and CM APPL.13060/2023**

M/S ALTA VISTA INFO SOLUTIONS PVT LTD & ANR.
.....Petitioners

Through: Mr Shiv Charan Garg, Ms Jahanavi Garg and Mr Imran Khan, Advocates.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX
.....Respondent

Through: Mr Vipul Aggarwal, SSC, Mr Akshat Singh, Ms Sakshi Shairwal, JSCs and Mr Gaoraang Ranjan, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

VIBHU BAKHRU, J. (*ORAL*)

1. The petitioners have filed the present petition, *inter alia,* impugning identical orders dated 07.11.2022 [**impugned orders**] passed under Section 127(2) of the Income Tax Act, 1961 [**the Act**] whereby the assessment in the case of the petitioners was centralised with DCIT/ACIT (Central), Circle-01, Faridabad.

2. The petitioners challenge the centralisation of their assessment with DCIT/ACIT (Central), Circle-01, Faridabad on, essentially, two grounds.

First, that the petitioners' registered office is located at New Delhi and therefore the jurisdiction cannot be centralised with an income tax authority, that does not exercise jurisdiction in New Delhi. And second, the impugned orders do not indicate any reason for transfer of the jurisdiction to the DCIT/ACIT, Faridabad.

3. Mr Garg, the learned counsel for the petitioners earnestly contends that such transfer of the jurisdiction would cause inconvenience to the petitioners as their respective establishments are in New Delhi. He also submits that the petitioners neither have any establishment nor any connection with Faridabad, therefore, in any event, their assessment cannot be centralised with the said authority. Additionally, he contends that the impugned orders are passed pursuant to the search and seizure operation dated 29.06.2022 conducted under Section 132 of the Act in the case of Shri Pavel Garg and others and the petitioners have no relationship with the said person.

4. The undisputed facts as noted by this court in the order dated 17.03.2023 record that Shri Pavel Garg is the director on the board of directors of the petitioner companies; return of petitioner no.1 for the Assessment Year 2020-21 is also signed by him; the resolution of the board of directors authorising the filing of the present petition is also signed by Pavel Garg; and the present petition is also supported by the affidavit affirmed by Pavel Garg.

5. In the given facts, the contention that the petitioners have no connection with Shri Pavel Garg is clearly, insubstantial. It is also material

to note that the petitioner's unit is also located at Sonipat, Haryana. Thus, concededly, the petitioners also have a factory in Sonipat, Haryana.

6. Mr Aggarwal, the learned counsel appearing for the Revenue has handed over the copy of the Office Order dated 31.10.2014, which sets out the jurisdiction of the various officials. The relevant extract of the tabular statement setting out the jurisdiction of officers covering the State of Haryana is extracted below: -

S. No.	**Designation**	**Station**	**Range**	**Pr CCIT/ CCIT/ DGIT (Inv) Pr CIT/ Pr DIT/ CIT/DIT**
31	1.DCIT/ACIT (Central/Hq) 2. Income Tax Officers (Central/Hq) 3. TRO (Central),Gurgaon	Gurgaon	Not applicable	Pr CIT/ CIT (Central), Gurgaon
	1.DCIT/ACIT/Central-1, Gurgaon 2. DCIT/ACIT/Central-2, Gurgaon 3. DCIT/ACIT/Central-1, Faridabad 4. DCIT/ACIT/Central-2, Faridabad	Gurgaon Faridabad	Addl/Jt CIT (Central) Gurgaon	
	1. DCIT/ACIT/Central-1, Chandigarh 2. DCIT/ACIT/Central-2, Chandigarh 3. DCIT/ACIT (Central), Karnal 4. DCIT/ACIT(Central), Shimla	Chandigarh Karnal Shimla	Addl/Jt CIT (Central), Chandigarh	

7. Thus, the case of the petitioners has been centralized with the relevant income tax authority as specified in the aforementioned office order. The search was conducted in case of Shri Pavel Garg and other related persons in the State of Haryana, and the petitioners' case has been centralized in connection with the said search.

8. Insofar as the reason for centralizing the assessments is concerned, the

same is clearly spelt out by the impugned orders. The impugned orders set out that the centralization is being done for the purpose of coordinated investigation and assessment proceedings. The same has been considered expedient on the ground that the search and seizure operations were conducted in the case of Shri Pavel Garg and Others on 29.06.2022 by the Investigation Wing of the Income Tax Department. And, as noted above, the contention that Shri Pavel Garg has no connection with the petitioners is not correct.

9. We find no infirmity with the impugned orders.

10. Accordingly, the petition is dismissed. The pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 20, 2025
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Click here to check corrigendum, if any