Form J(2)
JPD Sl.No. 16
Moumita

In the High Court at Calcutta
In the Circuit Bench at Jalpaiguri
Constitutional Writ Jurisdiction
Appellate Side

Present:

The Hon'ble Justice Aniruddha Roy

WPA 578 OF 2026

Pralay Chakraborty
Vs.
The Principal Commissioner of Income Tax, Siliguri & Ors.

For the petitioner **: Mr. Diganta Ghosh, Adv.**
For the Respondents **: Mr. Ajoy Kumar Singhania, Adv.**

Heard on **: May 14, 2026**

Judgment on **: May 14, 2026**

[**In Court**]

Aniruddha Roy, J. :

1. The petitioner is aggrieved with the proposal of the Income Tax authority to transfer the centralized assessing authority of the petitioner from Malda to Kolkata, as would be evident from ***annexure P1 at page 16*** to the writ petition. The petitioner has submitted his objection***, annexure P2 at page 17*** to the writ petition.

2. Section 127 of the Income Tax Act, 1963 provides power to transfer cases, one such the transferring authority is the Principal Commissioner, as provided under the stature who has proposed the transfer. Section 127 further provides a reasonable opportunity of hearing is a mandatory pre-requirement for transfer. Admittedly, as would be evident from record no opportunity of hearing has been granted in terms of Section 127 of the Income Tax Act to the petitioner.

3. In view of the above, if the Income Tax assessment of the petitioner as transferred from Malda to Kolkata, stand ***set aside*** and ***quashed***, since the same was in violation of the mandatory provision laid down under Section 127 of the Income Tax Act.

4. However, the Income Tax authority strictly in compliance of the provision laid down under Section 127 of the Income Tax Act after granting an opportunity of hearing of the petitioner and by passing a reasoned order shall take steps on the issue in accordance with law. It is needless to mention that, ***at least seven days*** prior notice shall be served upon the petitioner.

5. It is also needless to mention that, if any step or coercive steps have been taken in the meantime, under the said proposal of transfer ***at page 16*** to the writ petition, the same shall consequently stand ***set aside*** and ***quashed***.

6. However, the Income Tax Department after compliance of the mandate of Section 127 of the Income Tax Act and after passing a reasoned order shall be free to proceed in accordance with law. It is pertinent to mention that, the law is well-settled that the taxing statute has to be construed and interpreted strictly.

7. With the above observations and directions, this writ petition, ***WPA 578 of 2026*** stands ***disposed of*,** without any order as to costs.

8. Parties shall act on the server copy of this order duly downloaded from the official website of this Court.

(Aniruddha Roy, J.)