Kashinath Tapuriah vs Income Tax Officer (Technical)

ID: F2J-C-2680 **Court:** Calcutta High Court
Case: W.P. No.1784 of 2008 **Date:** 2009-02-11

Calcutta High Court Kashinath Tapuriah vs Income Tax Officer (Technical) on 11 February, 2009 Author: Soumitra Pal Bench: Soumitra Pal W.P. No.1784 of 2008 IN THE HIGH COURT AT CALCUTTA CONSTITUTIONAL WRIT JURISDICTION ORIGINAL SIDE

Kashinath Tapuriah.

Versus

Income Tax Officer (Technical),XI, Kolkata & Ors.

Appearance:

Mr.R. Bharadwaj, Advocate for the petitioner. Mr.Dipak Som, Sr. Advocate for the respondents. Before The Hon'ble Justice SOUMITRA PAL Date : 11th February, 2009.

The Court: Affidavit of service filed in court today be kept with the records. In this writ petition the petitioner, stated to be an assessee under the Income Tax Act, 1961, has challenged the notice dated 30th March, 2007 issued by the Income Tax Officer (Technical), Kolkata-XI, respondent no.1 requesting the petitioner to appear on or before 10th April, 2007 to present his case regarding the transfer his case from Kolkata to Mumbai. Further, oral prayer has been made for a direction upon the said respondent to furnish a copy of the order dated 7th August, 2007 passed under Section 127 of the Act. Mr. Som, learned Senior Advocate appearing on behalf of the respondents submits that the writ petition is not maintainable since it appears from the assessment order dated 31st December, 2007 for the assessment year 2000-01 that the case was centralized by an order dated 7th August, 2007 and the records were received at Mumbai on 20th September, 2007. Moreover, it appears from 2 paragraph-5 of the order that the petitioner had participated in the assessment proceedings in Mumbai. Mr. Bharadwaj, learned advocate appearing on behalf of the petitioner submits that since the petitioner by a letter dated 7th April, 2007 objected to the transfer as requested by the notice dated 30th March, 2007, though he had participated in the assessment proceedings, he is entitled to have a copy of the order passed under section 127 of the Act. Having heard the learned advocates for the parties and considering the submissions of the learned advocate appearing on behalf of the petitioner, the writ petition is disposed of by directing the Income Tax Officer, (Technical), Kolkata-XI, respondent no.1 to furnish a copy of the order passed under section 127 of the Act to the petitioner within two weeks from the date of communication of this order. Since the respondents were not called upon to file affidavits controverting the allegations in the writ petition, the allegations are deemed not to have been admitted by them No order as to costs. Urgent photostat certified copy of this order, if applied for, be furnished to the appearing parties on priority basis. (SOUMITRA PAL,J.) ssaha Asstt.Registrar (C.R.)