2026:CGHC:13275

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 187 of 2021

- M/s Vimla Infrastructure (India) Pvt. Ltd. A Company Duly Incorporated Under The Provisions Of The Companies Act, 1956 And The Companies Act, 2013 Having Its Registered Office At 1st Floor, Mohsin Market, Gurunanak Chowk, M.G. Road, Raipur Through Its Authorized Signatory And Director, Praful Bhange, S/o Mukund Bhange, Aged About 46 Years, R/o House No. Mig - 08, Goutam Vihar Colony, Behind, Sai Vatika, Deopuri Amlidih Road, Raipur Chhattisgarh 492001.

... Petitioner

versus

1. Principal Commissioner Of Income Tax (Central) Ayakar Bhawan, Civil Lines, Nagpur, (M.H.) 440001.
2. Principal Commissioner Of Income Tax - 1, Central Revenue Building, Civil Lines, Raipur, Chhattisgarh.
3. Deputy / Assistant Commissioner Of Income Tax (Central) Circle - 1(1) Aayakar Bhawan, Civil Lines Nagpur (M.H.).

... Respondent(s)

For Petitioner	:	Mr. Neelabh Dubey, Advocate
For Respondents	:	Mr. Ajay Kumrani, Advocate holding the brief of Mr. Amit Chaudhari, Advocate

Hon'ble Shri Justice Rakesh Mohan Pandey

Order on Board

19.03.2026

1. By way of this petition, the petitioner has sought the following relief(s):-

> ***"10.1*** *The Hon'ble Court may graciously be pleased to issue suitable directions, orders or writs including writs in the nature of Mandamus Certiorari etc.*
>
> ***10.2*** *Calling for the records of the case.*

> ***10.3*** *Quashing the order of the PCIT, Raipur dated 10.08.2021 being Annexure P/6.*
>
> ***10.4*** *Quashing the notices issued under S. 153 C being Annexure P/7 and S. 142(1) of the Act being Annexure P/8 issued pursuant to the order under S. 127 of the Act.*
>
> ***10.5*** *Granting any other relief that the Hon'ble High Court may deem fit."*

2. Mr. Neelabh Dubey would submit that the petitioner is a company with its registered office at Raipur, engaged in the business of Developing, Operating and maintaining a Logistics Park (Railway Siding/Integrated Rail System) at various places, which are Silyari (C.G.), Bhupdeopur, Raigarh (C.G.), Tadali, Chandrapur (M.H.), Visakhapatnam (A.P.) and Singrauli (M.P.) and several other places. He would contend that the business of the petitioner/company is conducted from Raipur and all personnel like Directors, Senior management, chartered accountants etc. are based in Raipur. He would contend that on 11.07.2019, a survey proceeding under Section 133 A of the Income Tax Act, 1961 was carried out at Tadali and Nagpur, and thereafter, a decision was taken to transfer the assessment case for financial year from 2008-09 to 2017-18 at Nagpur. He would submit that there was no reason or occasion for the respondent authorities to transfer the assessment case of the petitioner/company in connection with Swami Fuels Group of cases.

   It is informed by Mr. Dubey that the assessment case of the petitioner, which was transferred to Tadali/Nagpur has already been transferred to Raipur vide order dated 28.04.2022. He would contend that as the assessment case of the petitioner has already transferred to Raipur, this petition may be disposed of.

3. Mr. Ajay Kumrani, Advocate appearing for respondents would submit that

vide order dated 28.04.2022, the assessment case of the petitioner has been transferred from Nagpur to Raipur.

4. Heard.

5. Taking into consideration submissions advanced by Mr. Dubey and Mr. Kumrani and further considering the letter dated 28.04.2022, as the assessment case has already transferred from Nagpur to Raipur, in my opinion, nothing survives for adjudication. Accordingly, this petition is **disposed of.** The assessment case of the petitioner shall stay at Raipur as the head office of the petitioner/company is situated in Raipur along with regular assisting officers.

Sd/-
(Rakesh Mohan Pandey)
JUDGE

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