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

\+ W.P.(C) 4154/2024 & CM APPL. 16956/2024 (Stay)

MAX LIFE INSURANCE COMPANY LIMITED..... Petitioner
Through: Mr. Arvind Datar, Sr. Adv. with Mr. Himanshu S. Sinha and Mr. Bhuwan Dhoopar, Advs.

versus

PCIT 04 ..... Respondent
Through: Mr. Gaurav Gupta, Sr.SC with Mr. Shivendra Singh, Jr.SC along with Ms. Mahima Garg, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **19.03.2024**

CM APPL. 16957/2024 (Ex.)

1. Allowed, subject to all just exceptions.

2. Application is disposed of.

W.P.(C) 4154/2024 & CM APPL. 16956/2024 (Stay)

3. The instant writ petition has been filed assailing the order dated 30 January 2024 referable to Section 127(2) of the Income Tax Act, 1961 [**"Act"**] directing the transfer of jurisdiction of the petitioner.

4. Notice. Since the respondents are duly represented by Mr. Gupta, learned counsel, let a reply be filed within a period of three weeks from today. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.

5. Prima facie, we find ourselves unable to sustain the order referable to Section 127 of the Act bearing in mind the fact that the impugned order fails to allude to any material which may have been gathered till date and which may have warranted the centralization of the case of the petitioner.

6. We take note of the contentions of the petitioner specifically addressed before the respondent that it was being continually taxed within the Delhi circle and that it had no presence in Mumbai.

7. We also take note of the submission of learned counsels appearing for the writ petitioners who had drawn our attention to the fact that the agreement for transfer is stated to rest on an e-mail dated 04 January 2024 sent by the Deputy Commissioner of Income Tax and not the Principal Commissioner of Income Tax.

8. Our attention has also been drawn to the order dated 8 January 2024 passed in W.P. No. 155 of 2024 by the Madras High Court . Matter requires consideration.

9. Let the matter be called again on 17.05.2024.

10. In view of the above, the respondents shall stand restrained from taking any further steps pursuant to the order dated 30 January 2024.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 19, 2024/p