

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 10783/2018

1. M/s Sand And Stone 13 Private Limited, Registered Office At D-37, Ayodhya Marg, Hanuman Nagar, Jaip, Resident Of 3B, 22-23, Sukhadiya Nagar, Near Gayatri Mandir, Sriganganagar.
2. Shri Ajay Rathi S/o Shri Sant Lal Rathi, Director Of M/s Sand And Stone 13 Private Limited, R/o 3B, 22-23, Sukhadiya Nagar, Near Gayatri Mandir, Sriganganagar.

-----Petitioners

Versus

1. Principal Commissioner Of Income Tax Central, New Central Revenue Building, Statue Circle, Jaipur Raj.
2. Assistant Commissioner Of Income Tax Central Circle, Bikaner.
3. Deputy Commissioner Of Income Tax, Central Circle-3, Jaipur.

-----Respondents

For Petitioner(s)	:	Mr. Gunjan Pathak, Adv. assisted by Ms. Kanishka Singhal, Adv. and Mr. Aditya Bohra, Adv.
For Respondent(s)	:	Mr. Siddharth Bapna, Adv. with Mr. Rahul Kumar, Adv. and Ms. Tanushka Saxena, Adv.

HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MR. JUSTICE RAVI CHIRANIA

Order

26/02/2026

1. Learned counsel for the petitioner submitted that the order under Section 127(1) of the Income Tax Act, 1961 dated 02/03.04.2018 has been issued to the petitioner with regard to

the transferring the jurisdiction of the petitioner from the Jaipur to Bikaner relying upon a search made on Gupta Group whereby the respondent-Department has alleged that the petitioner has adjusted Rs.2,00,00,000/- (Rupees Two Crores Only) from companies which are existing on paper only as per the search made on Gupta Group,. The jurisdiction of the petitioner has already been transferred to Bikaner for further proceedings.

2. Learned counsel for the petitioner submitted that the proceedings of search initiated against Gupta Group has already been closed by the department, therefore, there is no justifiable reason for transferring the jurisdiction of the petitioner from Jaipur to Bikaner.

3. Learned counsel for the respondent-Department admitted the fact that the proceedings against Gupta Group have been completed and the assessment proceedings have been finally closed by the Jurisdiction Officer at Bikaner.

4. Heard learned counsel for the parties and perused the record.

5. Since, the Department intends to transfer the jurisdiction of the petitioner from Jaipur to Bikaner, only on the basis of proceedings pending against the Gupta Group, which have now been closed and the assessment is over, therefore, in our considered view there is no justifiable reason for the department to transfer the jurisdiction of the petitioner from Jaipur to Bikaner.

In that view of the matter, the writ petition is allowed and the order dated 02/03.04.2018 is set aside. However, the Department is at liberty to take appropriate action in accordance with law.

7. All pending applications, if any, shall also stand disposed of.

(RAVI CHIRANIA),J

(INDERJEET SINGH),J

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