

29
28.03.2025
sb
Ct 5

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 4992 of 2025

Jatin Mosun
Versus
Union of India & Ors.

Mr. Abhratosh Majumdar, Sr. Advocate
Mr. Pratyush Jhunhunwala
Mr. Rishi Raju
Ms. Sretapa Sinha
Ms. Sruti Datta

... For the petitioner

Mr. Prithu Dudhuria
... For the respondents.

1. Challenging the order dated 4th December, 2024 passed under Section 127 of the Income Tax Act, 1961 (hereinafter referred to as the “said Act”), assailing violation of principles of natural justice, the instant writ petition has been filed.
2. Mr. Majumdar, learned senior advocate appearing in support of the writ petition by drawing attention of this Court to the e-proceedings response acknowledgement dated 2nd December, 2024 would submit that on 25th November, 2024 a show cause was issued for transfer and centralization of the petitioner’s

case under Section 127 of the said Act thereby proposing to transfer the petitioner's case to the Central Circle to Jaipur under Principal Commissioner of Income Tax, Central, Jaipur, however, since the authorized representative of the petitioner was pre-occupied with the filing of the income tax return and by reasons of upcoming Diwali and Chhath Puja festivals, an adjournment was sought for fifteen days for him to appear before the concerned respondent to make a representation. Unfortunately, without adhering to the same the order dated 4th December, 2024 under Section 127(2) read with sub-section (3) of the said Act was passed.

3. Since, *prima facie*, the above order appears to have been passed in violation of the principles of natural justice, this Court by an order dated 25th March, 2025 had directed the respondents to take appropriate instruction in the matter.
4. Today, Mr. Dudhoria, learned advocate representing the respondents submits that the entire records have already been transferred to Jaipur and the respondents are also proceeding

with the assessment in respect of the assessment year 2023-24 and unless the proceeding is brought to a logical conclusion within 31st March, 2025, the same shall be barred by limitation. He further submits that the order impugned was passed on 4th December, 2024, however, the petitioner has filed the writ petition only on 28th February, 2025. On the ground of delay, no relief should be afforded to the petitioner.

5. Heard the learned advocates appearing for the respective parties and considered the materials on record. Admittedly, in this case a show cause notice was issued to the petitioner. It is also an admitted position that the petitioner had sought for an adjournment. The respondents, however, without adhering to such request had passed the order dated 4th December, 2024 in hot haste. *Prima facie*, the aforesaid order appears to be issued in violation of the principles of natural justice, however, taking into consideration the fact that the records have already been transferred to Jaipur and the assessment

proceeding in respect of the assessment year 2023-24 is already underway and unless the same is brought to a logical conclusion on/or before 31st March, 2025 the same is likely to be barred by limitation, I am of the view that at this stage, it shall not be proper to stall the assessment proceeding. In view thereof, the assessment proceeding may go on, however, the final order, if any, to be passed by the respondents shall not be communicated to the petitioner without leave of this Court.

6. The respondents shall be at liberty to file affidavit-in-opposition within three weeks from date. Reply thereto, if any, be filed within a week thereafter.
7. List this matter in the Combined Monthly List of May, 2025 under the heading "Hearing".

(Raja Basu Chowdhury, J.)

