



\* IN THE HIGH COURT OF DELHI AT NEW DELHI

60-68

+ W.P.(C) 6699/2010

RAHEJA SEZS LIMITED ..... Petitioner

Through: Mr.M.S.Syali, Sr.Advocate with  
Mr.Satyen Sethi,Ms.Husnal Syali and  
Mr.Sumit K.Singh, Advocates.

versus

COMMISSIONER OF INCOME TAX DELHI -III ..... Respondent

Through: Ms.Sonia Mathur, Advocate

+ W.P.(C) 6700/2010

NIRMAL RAHEJA ..... Petitioner

Through: Mr.M.S.Syali, Sr.Advocate with  
Mr.Satyen Sethi,Ms.Husnal Syali and  
Mr.Sumit K.Singh, Advocates.

versus

COMMISSIONER OF INCOME TAX AND ORS ..... Respondent

Through: Ms.Sonia Mathur, Advocate

+ W.P.(C) 6701/2010

NAVIN M RAHEJA ..... Petitioner

Through: Mr.M.S.Syali, Sr.Advocate with  
Mr.Satyen Sethi,Ms.Husnal Syali and  
Mr.Sumit K.Singh, Advocates.

versus

COMMISSIONER OF INCOME TAX AND ORS ..... Respondent

Through: Ms.Sonia Mathur, Advocate

+ W.P.(C) 6702/2010

RHEJA URJA PVT LTD ..... Petitioner

Through: Mr.M.S.Syali, Sr.Advocate with  
Mr.Satyen Sethi,Ms.Husnal Syali and  
Mr.Sumit K.Singh, Advocates.

versus

COMMISSIONER OF INCOME TAX AND ORS ..... Respondent

Through: Ms.Sonia Mathur, Advocate



+ W.P.(C) 6703/2010

NAYAN RAHEJA ..... Petitioner

Through: Mr.M.S.Syali, Sr.Advocate with  
Mr.Satyen Sethi,Ms.Husnal Syali and  
Mr.Sumit K.Singh, Advocates

versus

COMMISSIONER OF INCOME TAX DELHI -III ..... Respondent

Through: Ms.Sonia Mathur, Advocate

+ W.P.(C) 6704/2010

RAHEJA BUILDERS (P) LTD ..... Petitioner

Through: Mr.M.S.Syali, Sr.Advocate with  
Mr.Satyen Sethi,Ms.Husnal Syali and  
Mr.Sumit K.Singh, Advocates.

versus

COMMISSIONER OF INCOME TAX DELHI -III ..... Respondent

Through: Ms.Sonia Mathur, Advocate

+ W.P.(C) 6705/2010

RAHEJA HOMES P LTD ..... Petitioner

Through: Mr.M.S.Syali, Sr.Advocate with  
Mr.Satyen Sethi,Ms.Husnal Syali and  
Mr.Sumit K.Singh, Advocates.

versus

COMMISSIONER OF INCOME TAX AND ORS ..... Respondent

Through: Ms.Sonia Mathur, Advocate

+ W.P.(C) 6706/2010

RAHEJA DEVELOPERS LTD ..... Petitioner

Through: Mr.M.S.Syali, Sr.Advocate with  
Mr.Satyen Sethi, Ms.Husnal Syali and  
Mr.Sumit K.Singh, Advocates.

versus

COMMISSIONER OF INCOME TAX AND ORS ..... Respondent

Through: Ms.Sonia Mathur, Advocate



+ W.P.(C) 6708/2010

N A BUILDWELL PVT LTD

..... Petitioner

Through: Mr.M.S.Syali, Sr.Advocate with  
Mr.Satyen Sethi, Ms.Husnal Syali and  
Mr.Sumit K.Singh, Advocates.

versus

COMMISSIONER OF INCOME TAX AND ORS

..... Respondent

Through: Ms.Sonia Mathur, Advocate

**CORAM:**

**HON'BLE THE CHIEF JUSTICE**

**HON'BLE MR. JUSTICE MANMOHAN**

**ORDER**

**01.10.2010**

**WP(C) No.6699/2010 and CM No.13270/ 2010, WP(C) No.6700/2010 and CM No.13271/ 2010, WP(C) No.6701/2010 and CM No.13272/ 2010, WP(C) No.6702/2010 and CM No.13275/ 2010, WP(C) No.6703/2010 and CM No.13276/ 2010, WP(C) No.6704/2010 and CM No.13277/ 2010, WP(C) No.6705/2010 and CM No.13278/ 2010, WP(C) No.6706/2010 and CM No.13279/ 2010 & WP(C) No.6708/2010 and CM No.13280/ 2010.**

Heard Mr.M.S.Syali, learned senior counsel along with Mr.Satyen Sethi and Mr.Sumit Singh, learned counsel for the petitioners and Ms.Sonia Mathur, learned counsel for the respondents.

In this batch of writ petitions, the legal sustainability of the order passed by the Commissioner of Income Tax, Delhi-V under Section 127 of the Income Tax Act, 1961 transferring the cases of the petitioners to DCIT/ACIT Central Circle-II, Faridabad is called in question on a singular ground that the transferring authority has not dealt with the objections raised by the assessee and further the order passed by the said authority is fundamentally a non-speaking order inasmuch as various facets which were urged though enumerated in the order yet have actually not been addressed to.



At this juncture, Ms.Mathur submitted that the department has taken a decision to recall the order passed on 16<sup>th</sup> July, 2010 passing an order of transfer and further decided to afford a personal hearing to the assessees.

Mr.Syali, learned senior counsel submitted that when the revenue has already decided to grant a personal hearing to the assessee, the controversy should be put to rest from all spectrums and, therefore, all the assessees may be permitted to file a comprehensive objection so that the authority taking the decision under Section 127 of the Act can adequately be guided and the decision would be rendered on appropriate rationale.

Regard being had to the submissions put forth at the bar, we set aside the order passed on 16<sup>th</sup> July, 2010 contained in Annexure P-1 to all the writ petitions and direct the respondent to afford adequate opportunity to the assessees and take a decision. When we say affording of adequate opportunity, it would include filing of additional objections apart from the objections which have already been filed as undertaken by Mr.Syali, learned senior counsel being assisted by Mr.Satyen Sethi, learned counsel. The additional objections shall be filed before the competent authority within two weeks hence. The competent authority thereafter shall fix a date for personal hearing and take a fresh decision.

Be it clarified, when we have granted time to file additional objections and remitted the matter, the period of limitation would not run against the revenue. The said position is conceded to by Mr.Syali and we must say, fairly.

The writ petitions are allowed to the extent indicated above. There shall be no order as to costs.



Order dasti under the signatures of the Court Master.

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*Man Mohan*  
CHIEF JUSTICE

*Man Mohan*  
MANMOHAN, J

OCTOBER 01, 2010

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