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

\+ W.P.(C) 1442/2012

REENA GAMBHIR ..... Petitioner
Through Mr. V K Sabharwal and Mr. Ashok Babbar, Advs.

\+ W.P.(C) 1444/2012

SANJAY GAMBHIR AND ANR ..... Petitioners
Through Mr. V K Sabharwal and Mr. Ashok Babbar, Advs.

Versus

COMMISSIONER OF INCOME TAX AND ANR ..... Respondents
Through Mr. N P Sahni, sr. standing counsel with Mr. Ruchesh Sinha, Adv.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE R.V.EASWAR

ORDER

% **14.03.2012**

The present writ petition filed by Sanjay Gambhir and Ms. Reena Gambhir impugns order dated 30.11.2011 passed by the Commissioner of Income Tax, Delhi-VIII transferring jurisdiction to ACIT, Central Circle-1, Chandigarh.

2. In the order it is recorded that the two petitioners w searched under Section 132(1) of the Income Tax Act, 1961 ('Act', for short) in the case of Manohar Singh Group and Chinar Group. It is apparent from the order dated 30.11.2011 that a number of searches were conducted in the case of these two groups and, in that connection, search was also conducted in the case of the two petitioners. The order in question records that centralization of cases is required for coordinated investigation and administrative convenience.

3. Ld. counsel for the petitioners submits that coordinated enquiries and investigation for administrative convenience cannot be a ground for transfer of jurisdiction under Section 127 of the Act. He relies upon decision of Gauhati High Court in ***Anil Kumar Kothari Vs. Union of India*** (2010) 192 Taxman 23 (Gauh.). The said decision holds that before an order of transfer under Section 127 of the Act is passed, the assessee concerned must be given an opportunity and the reasons for transfer must be recorded.

4. The order in question was passed after hearing and reasons have been set out and stated in the order. It is fairly well settled that administrative convenience and coordinated investigation can

and is a good ground and reason for transfer of cases. (See ***Rishikul Vidyapeeth v/s UOI*** (1982) 136 ITR 139 (Raj.), ***Maheshwari Lime Works v/s CIT*** (1984) 147 ITR 804 (MP) and ***Sanwarmal Agarwala v/s CIT*** (1998) 145 Taxation 130 (Gauh). In the present case, there have been searches in the case of Manohar Singh Group and Chinar Group. The residence of the two petitioners was also searched in connection with the said group. For the purposes of coordinated enquiries and investigation and for administrative convenience, centralization of cases is required. Impugned order dated 30.11.2011 also records that the authorized representative of the assessee had admitted that Sanjay Gambhir had some transaction with Manohar Singh Group though he submitted that he is not a shareholder or director in the said Group.

5. Keeping in view of the aforesaid facts, we are not inclined to issue notice in the present writ petitions and the same are accordingly dismissed.

All pending applications are dismissed as infructuous.

SANJIV KHANNA, J

R.V.EASWAR, J

MARCH 14, 2012/vld