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

+ W.P.(C) 487/2015 and CM No. 824/2015

DWARKADHIS PROJECTS (P) LTD. .... Petitioner

versus

COMMISSIONER OF INCOME TAX-IV .... Respondent

+ W.P.(C) 488/2015 and CM No. 828/2015

SULEKH CHAND JAINS/O SHRI GOPI RAM JAIN .... Petitioner

versus

COMMISSIONER OF INCOME TAX-IV .... Respondent

+ W.P.(C) 489/2015 and CM No. 830/2015

EXOTIC BUILDCON PVT. LTD. .... Petitioner

versus

COMMISSIONER OF INCOME TAX-IV .... Respondent

+ W.P.(C) 490/2015 and CM No. 832/2015

VIKAS JAIN .... Petitioner

versus

COMMISSIONER OF INCOME TAX-IV .... Respondent

+ W.P.(C) 745/2015 and CM No. 1324/2015

FNS INTERNATIONAL PVT. LTD. .... Petitioner

versus

COMMISSIONER OF INCOME TAX-IV .... Respondent

Through: Mr Salil Kapoor, Mr Vikas Jain and  
Mr Sanat Kapoor for petitioners  
Mr Rohit Madan for revenue

**CORAM:**

**HON'BLE MR. JUSTICE BADAR DURREZ AHMED**

**HON'BLE MR. JUSTICE SANJEEV SACHDEVA**

**ORDER**

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**05.02.2015**

These writ petitions pertain to the proceedings under Section 127 of the Income-tax Act, 1961, whereby the Commissioner of Income Tax (Delhi-IV) has directed that the assessments of the petitioners be transferred to DCIT, Central Circle,



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Karnal, Haryana.

We have heard the learned counsel for the parties. We are of the view that the petitioners were initially not given the reasons as to why their assessments are being transferred from Delhi to Karnal. As a result, the petitioners have a legitimate grievance that they could not file detailed objections in respect of the reasons which are now discernable in the order and in the other documents which have been subsequently filed in the present writ petitions by the respondent.

In these circumstances, we set aside the common order dated 09.07.2014 passed under Section 127 of the said Act. It will be open to the respondent to issue fresh notices, if they so desire, under Section 127 for transfer of the cases to Karnal. The reasons for seeking the said transfer should be indicated in the notice so that the petitioners could give meaningful replies to the same. After the objections of the petitioners are considered, the concerned authority may pass appropriate orders in accordance with law.

With these directions, these writ petitions stand disposed of.

  
**BADAR DURREZ AHMED, J**

  
**SANJEEV SACHDEVA, J**

**FEBRUARY 05, 2015**  
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