Ghanta Narendra v. Commissioner of Income Tax (Appeals), Guntur & Anr.

Writ Petition 15827/2005

W.P. No. 15827/2005 (Andhra Pradesh High Court, 2005-08-09) | 2005-08-09

Transfer relief already granted; writ dismissed as spent

Andhra Pradesh High Court | Division Bench at Hyderabad | B. Sudershan Reddy | Ramesh Ranganathan

Assessment years:

01 FACTS OF THE CASE

Ghanta Narendra sought transfer of proceedings from the Income Tax Officer at Tenali to Guntur. Both petitioner's counsel and departmental standing counsel stated that the authorities had already granted the requested relief.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

Because the transfer relief had already been granted, the Court recorded that the cause no longer survived. It did not analyse the grounds for transfer or decide a jurisdictional dispute.

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03 JUDICIAL DECISION

The writ petition was dismissed as requiring no further orders, without costs.

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04 OUTCOME / IN WHOSE FAVOUR

The formal dismissal followed satisfaction of the requested relief outside the writ. It was not a rejection of the transfer request on merits.

Source: PDF pp.1–2

05 EXPERT COMMENTS

A dismissal can follow practical satisfaction of the claim — The operative word must be read with the recorded reason: both sides confirmed that the requested transfer had been granted. Reporting simply that the taxpayer lost would obscure the actual procedural position. The Court itself did not issue a fresh transfer direction.

No general transfer standard was adjudicated — The short order gives no statutory transfer provision, assessment year, reasons for moving the proceedings or terms of the administrative decision. It therefore supports no proposition that a taxpayer has an unconditional right to choose an assessing location. Those matters cannot be reconstructed from the title.

The underlying transfer order remains a separate document — This judgment records counsel's agreement that relief had been granted, but does not reproduce the transfer instrument or date. Any question about effective jurisdiction or subsequent proceedings would require that document. The no-costs direction and absence of further relief complete the narrow reported outcome.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Andhra Pradesh High Court order; verified source copy

Complete 2-page supplied source; all pages read.

All 2 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Only source-supported provisions are indexed; no Income-tax Act, 2025 equivalence is asserted.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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