

## Mr. Dinesh Prasad Singh

Civil Writ Jurisdiction Case No.3182 of 2024

### FORUM

Patna High Court

### ORDER DATE

04 Jul 2024

### NOTE TYPE

Source extract

### 01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

Obviously, the Joint Commissioner seems to have transferred the file of the Assessee to the Income Tax Officer Ward 6(4) Patna, on the ground that the property in relation to which the addition is threatened, was located within the State of Bihar, that too inside the boundaries of Patna. We, specifically notice Section 127 which clothes the Principal Director General, Director General, the Principal Chief Commissioner, Chief Commissioner or Commissioner to transfer any case from one or more Assessing Officers sub-ordinate to him, whether with or without concurrent jurisdiction to any other Assessing Officer or Assessing Officers also sub-ordinate to him. However, the specific mandate in Section 127 is that the Assessee should be given a reasonable opportunity of being heard in the matter wherever it is possible to do so. There is no circumstance brought on record which made the extension of such an opportunity, which is also the statutory mandate, to be impossible in the facts of the present case. Obviously, the transfer was done behind the back of the petitioner. We find no reason to uphold the order of assessment, which was passed pursuant to a notice issued on the wrong premise of a transfer made by the Commissioner without following the principles of natural justice, which is specifically made a mandate in the provision enabling such transfer. 5. But for the different Assessing Officer, the facts are identical. We, hence, set aside the assessment order passed and find the notice to be wrongly issued. The Appropriate Authority would be entitled to take further proceedings, if it is permissible under the Act subject to the laws of limitation, as has been laid down in the various provisions under the Income Tax Act. 7. The writ petition stands allowed.

### SOURCE & VERIFICATION

Supplied court copy / compilation pp. 952-955

[READ ORDER](#)

### AI DISCLOSURE

AI-assisted preparation: this document was generated with AI using the identified source and may contain extraction, interpretation or omission errors. It has not been independently approved by a practising professional. Verify every material statement against the complete original order.

### PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment, or a substitute for the full order. Applicability depends on the facts, assessment year, statutory version and jurisdiction. Subsequent appeals, stays, reversals and legislative changes have not been checked unless expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.