



IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.22104 of 2025

Jogeswar Nayak

....

Petitioner

Ms. Shibani Samarpita Ojha, Advocate

-versus-

**Principal Commissioner of Income
Tax, (Central), Vishakhapatnam and
others**

....

Opposite Parties

Mr. Subash Chandra Mohanty, Senior Standing
Counsel

CORAM:

THE HON'BLE THE CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

13.11.2025

Order No.

03. 1. The petitioner has approached this Court by way of filing this writ petition invoking provisions under Articles 226 & 227 of the Constitution of India with the following prayer(s):-

“ In the light of the aforesaid facts and circumstances, this Hon’ble Court may be graciously pleased to direct the Opposite Party Authorities to transfer the Jurisdiction of P.A. No.BDDPN3748K from the Assistant Commisisoner of Income Tax, Central Circle, Sambalpur to Income Tax Officer, Bargarh, and further be pleased to refund the seized amount of Rs.12,00,000/- (Rupees Twelve Lakh Only) held in the P.D. Accounts of Income Tax Department, Sambalpur along with the interest for delay of payment as per the existing law to secure the end of justice;

And; be further pleased to pass any other order(s)/Direction(s) as this Hon’ble Court thinks fit and proper;

And; for this act of kindness the petitioner as in duty bound shall ever pray.”



2. Learned Counsel appearing for the petitioner submitted that on 02.04.2019, while the petitioner, accountant of M/s. Maa Nathaldai Fuels, was going to deposit money worth Rs.12,00,000/-, the Police seized the money and the Income Tax Department at Sambalpur impounded the same. Said amount stands deposited in P.D. account maintained with State Bank of India.

2.1. It is further submitted after such seizure of money, a case was registered before the Assistant Commissioner of Income Tax, Central Circle, Sambalpur. A plea was taken before the Assistant Commissioner of Income Tax, Central Circle, Sambalpur that the money, which was seized from the petitioner, who happens to be accountant of M/s. Maa Nathaldai Fuels, belongs to one Sabita Patel Proprietress of said concern. Therefore, the petitioner made a prayer to release the money so seized as nothing proceeded though more than six years have been elapsed.

2.2. It is further submitted that the petitioner, furnishing returns, is regular assessee under the jurisdiction of Income Tax Officer, Bargarh Circle, Bargarh, and, therefore, he made a prayer for transfer of record from Central Circle, Sambalpur to Income Tax Officer, Bargarh.

2.3. Expanding her arguments further she submitted that in the meantime the assessment proceeding under Section 143(3) has been completed with '*nil*' demand. The petitioner is entitled to be restored with the money so seized in view of the provisions of Section 132B(1)(i) of the Income Tax Act.

3. Learned Senior Standing Counsel appearing for the Income Tax Department-opposite parties submitted that invoking powers of Section 127 of the Income Tax Act, 1961, having considered the petition of the petitioner for transfer, the Principal Commissioner of



Income Tax (Central), Vishakhapatnam, passed necessary order on 31st October, 2025, whereby the petitioner has been granted relief by transferring his case from DCIT/ACIT to Central Circle, Sambalpur, to ITO, Bargarh. He, therefore, submitted that the prayer of the petitioner has already been rendered infructuous.

4. Heard learned counsel appearing for the petitioner and the learned Senior Standing Counsel appearing for the Department-opposite parties.

5. Having perused the order dated 31st October, 2025 passed by the Principal Commissioner of Income Tax, (Central), Vishakhapatnam, it is manifest that the relief claimed by the petitioner for transfer of its case from Sambalpur to Bargarh has been redressed. However, so far as claim for refund of the money seized from the petitioner is concerned, as it is disputed question of fact whether the same belongs to the proprietress is required to be adjudicated upon, it is required to be considered by laying evidence before the competent authority. As serious disputed question of fact has been set up by the petitioner that the money so recovered from the petitioner did not belong to him, this Court does not deem it prudent to deal such aspect invoking writ jurisdiction.

6. Keeping this writ petition pending would inure to the benefit of none. Therefore, this writ petition is disposed of considering the fact that the prayer of the writ petitioner for transfer of matter to Bargarh Circle has been redressed. However, with respect to refund of money is concerned, since that would depend on factual adjudication by the competent authority, the petitioner is at liberty, if so advised, to approach the authority concerned for the said purpose.



7. With the aforesaid observation, the writ petition stands disposed of. As a result of disposal of the writ petition, pending Interlocutory Application(s), if any, shall stand disposed of.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

MRS/Laxmikant

Signature Not Verified

Digitally Signed
Signed by: LAXMIKANT MOHAPATRA
Designation: Senior Stenographer
Reason: Authentication
Location: High Court of Orissa, Cuttack
Date: 20-Nov-2025 11:40:19

