IN THE GAUHATI HIGH COURT

(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Writ Petition (C) No.5828/2015

1 SHRI MUL CHAND MALU,
PRESENT OFFICE ADDRESS: CARE OF M/S KUBER PRODUCTS (M/S S.M. PRODUCTS),
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, DIST. KAMURP (METRO), ASSAM.
PRESENT RESIDENTIAL ADDRESS: 3909, GALI BARNA , SADAR THANA ROAD,
DELHI- 110006, P.S. SADAR THANA ROAD, SADAR BAZAR DIST. SADAR, DELHI.

...... PETITIONER.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER of INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-2, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-2, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6 THE ASSTT. COMMISSIONER OF INCOME TAX,
CIRCLE-4, GUWAHATI AAYAKAR BHAWAN, G.S.ROAD, GHY-781005.

7 THE DY. COMMISSIONER OF INCOME TAX, (CENTRAL CIRCLE)-28,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL),
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)-3,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

......RESPONDENTS.

Writ Petition (C) No.5845/2015

1 SHRI VIKAS MALU,
PRESENT OFFICE ADDRESS: CARE OF M/S KUBER PRODUCTS (M/S S.M. PRODUCTS),
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, DIST. KAMURP (METRO), ASSAM.
PRESENT RESIDENTIAL ADDRESS: 3909, GALI BARNA , SADAR THANA ROAD,
DELHI- 110006, P.S. SADAR THANA ROAD, SADAR BAZAR DIST. SADAR, DELHI.

...... PETITIONER.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER of INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-2, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-2, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6 THE ASSTT. COMMISSIONER OF INCOME TAX,
CIRCLE-4, GUWAHATI AAYAKAR BHAWAN, G.S.ROAD, GHY-781005.

7 THE DY. COMMISSIONER OF INCOME TAX, (CENTRAL CIRCLE)-28,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL),
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)-3,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

......RESPONDENTS.

Writ Petition (C) No.5870/2015

1. MUL CHAND MALU (HUF),
REPRESENTED BY ITS KARTA SHRI MUL CHAND MALU,
CARE OF M/S S.M. PRODUCTS, 1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
UNDER P.S. FANCY BAZAR, GUWAHATI IN THE DIST. OF KAMURP (METRO), ASSAM.

2. SHRI MUL CHAND MALU,
SON OF LATE SHRI SOHAN LAL MALU,
BY OCCUPATION BUSINESS, CARE OF M/S KUBER PRODUCTS (M/S S.M. PRODUCTS),
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.
PRESENT RESIDENTIAL ADDRESS: 3909, GALI BARNA , SADAR THANA ROAD,
DELHI- 110006, UNDER P.S. SADAR THANA ROAD, SADAR BAZAR
UNDER THE DIST. SADAR, DELHI.

...... PETITIONERS.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER of INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-2, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-2, GHY.,

AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6 THE INCOME TAX OFFICER, WARD-4 (2),
GHY., AAYAKAR BHAWAN, G.S. ROAD, GHY-781005

7 THE DY. COMMISSIONER OF INCOME TAX, (CENTRAL CIRCLE)-28,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL),
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)-3,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

10. THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE-4, GHY.,
AAYAKAR BHAWAN, G.S. ROAD, GHY-781005.

11. ADDITIONAL DIRECTOR OF INCOME TAX (INVESTIGATION), UNIT-II,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

......RESPONDENTS.

Writ Petition (C) No.5871/2015

1. M/S. KUBER KHANPAN UDYOG PRIVATE LIMITED,
REGISTERED OFFICE AT 3909, GALI BARNA , SADAR THANA ROAD,
DELHI- 110006, P.S. SADAR THANA ROAD, SADAR BAZAR,
DISTRICT OF SADAR, DELHI.
PRESENT HEAD OFFICE ADDRESS:
C/O. M/S KUBER PRODUCTS (M/S S.M. PRODUCTS),
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.

2. SHRI VIKAS MALU,
PRESENT OFFICE ADDRESS: CARE OF M/S KUBER PRODUCTS (M/S S.M. PRODUCTS),
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.
PRESENT RESIDENTIAL ADDRESS: 3909, GALI BARNA , SADAR THANA ROAD,
DELHI- 110006, P.S. SADAR THANA ROAD, SADAR BAZAR,
DISTRICT OF SADAR, DELHI.

...... PETITIONERS.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER of INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-1, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-2, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6 THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE-2, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI, G.S. ROAD, GHY-781005,
DISTRICT KAMRUP, ASSAM.

7. THE ASSISTANT/DY. COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-28, NEW DELHI, E-2, ARA CENTRE,
JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL),
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL),
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

10. INCOME TAX OFFICER (TECHNICAL),
O/O. THE PRINICIPAL COMMISSIONER OF INCOME TAX,
GHY.-1, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005.

11. ADDITIONAL DIRECTOR OF INCOME TAX (INVESTIGATION), UNIT-II,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

......RESPONDENTS.

Writ Petition (C) No.5872/2015

1. M/S. GREEN VALLEY RESORTS PRIVATE LIMITED,
REGISTERED OFFICE AT S.S. ROAD, SAHIDA MARKET, LAKHTOKIA,
GUWAHATI-781001, KAMRUP (METRO), ASSAM.
PRESENT HEAD OFFICE ADDRESS: C/O. M/S KUBER PRODUCTS (M/S S.M. PRODUCTS),
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.

2. SHRI VIKAS MALU,
PRESENT OFFICE ADDRESS: CARE OF M/S KUBER PRODUCTS (M/S S.M. PRODUCTS),
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.
PRESENT RESIDENTIAL ADDRESS: 3909, GALI BARNA , SADAR THANA ROAD,
DELHI- 110006, P.S. SADAR THANA ROAD, SADAR BAZAR, DISTRICT OF SADAR, DELHI.

...... PETITIONERS.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER of INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-1, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-2, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6 THE INCOME TAX OFFICER, WARD-2 (1), GUWAHATI,
AAYAKAR BHAWAN, CHRISTIAN BASTI, G.S. ROAD, GHY-781005,
DISTRICT KAMRUP, ASSAM.

7. THE ASSISTANT/DY. COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-28, NEW DELHI, E-2, ARA CENTRE,
JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL),
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL),
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

10. INCOME TAX OFFICER (TECHNICAL),
O/O. THE PRINICIPAL COMMISSIONER OF INCOME TAX,
GHY.-1, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005.

11. ADDITIONAL DIRECTOR OF INCOME TAX (INVESTIGATION), UNIT-II,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

......RESPONDENTS.

Writ Petition (C) No.5876/2015

1. M/S. BLOOMING DALE RESORTS PRIVATE LIMITED,
C/O. M/S KUBER PRODUCTS (M/S S.M. PRODUCTS),
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.

2. SHRI VIKAS MALU,
PRESENT OFFICE ADDRESS: CARE OF M/S KUBER PRODUCTS (M/S S.M. PRODUCTS),
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.
PRESENT RESIDENTIAL ADDRESS: 3909, GALI BARNA , SADAR THANA ROAD,
DELHI- 110006, P.S. SADAR THANA ROAD, SADAR BAZAR,
DISTRICT OF SADAR, DELHI.

...... PETITIONERS.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER of INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-1, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-2, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6. THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE-2, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI, G.S. ROAD, GHY-781005,
DISTRICT KAMRUP, ASSAM.

7. THE ASSISTANT/DY. COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-28, NEW DELHI, E-2, ARA CENTRE,
JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL),
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL),

NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

10. INCOME TAX OFFICER (TECHNICAL),
O/O. THE PRINICIPAL COMMISSIONER OF INCOME TAX,
GHY.-1, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005.

11. ADDITIONAL DIRECTOR OF INCOME TAX (INVESTIGATION), UNIT-II,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

......RESPONDENTS.

<u>Writ Petition (C) No.5879/2015</u>

1. SHRIMATI VIJAYA DEVI MALU,
PRESENT OFFICE ADDRESS: CARE OF M/S KUBER PRODUCTS (M/S S.M. PRODUCTS),
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.
PRESENT RESIDENTIAL ADDRESS: 3909, GALI BARNA , SADAR THANA ROAD,
DELHI- 110006, P.S. SADAR THANA ROAD, SADAR BAZAR, DISTRICT OF SADAR, DELHI.

...... PETITIONER.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER of INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-2, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-2, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6. THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE-4, GHY.,
AAYAKAR BHAWAN, G.S. ROAD, GHY-781005,
DISTRICT KAMRUP, ASSAM.

7. THE DY. COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-28, NEW DELHI, E-2, ARA CENTRE,
JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL),
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)-3,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

......RESPONDENTS.

<u>Writ Petition (C) No.6625/2015</u>

1. KUBER HOUSE PRIVATE LIMITED,
REGISTERED OFFICE AT SIKARIA COMPLEX, M.S. ROAD, FANCY BAZAR,
GUWAHATI-781001, P.S. FANCY BAZAR, DIST. KAMRUP (METRO), ASSAM.
PRESENT HEAD OFFICE ADDRESS: C/O. M/S S.M. PRODUCTS,
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,

P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.

2. SHRI CHHATRA SINGH BAID,
SON OF DAL CHAND BAID, BY OCCUPATION BUSINESS,
CARE OF M/S S.M. PRODUCTS, 1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.
PRESENTLY RESIDING AT PREMISES 126, HARSH VIHAR, PITAMPURA
DELHI- 110034, P.S. RANIBAGH UNDER THE DISTRICT OF
NORTH WEST DELHI, DELHI.

...... PETITIONERS.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER of INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-2, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-2, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6. THE INCOME TAX OFFICER, WARD-4 (2), GUWAHATI,
AAYAKAR BHAWAN, G.S. ROAD, GHY-781005.

7. THE DY. COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-28, NEW DELHI, E-2, ARA CENTRE,
JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL)-3,
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL),
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

10. ADDITIONAL DIRECTOR OF INCOME TAX (INVESTIGATION), UNIT-II,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

......RESPONDENTS.

Writ Petition (C) No.6626/2015

1. KUBER PRODUCTS PRIVATE LIMITED,
REGISTERED OFFICE AT SIKARIA COMPLEX, M.S. ROAD, FANCY BAZAR,
GUWAHATI-781001, P.S. FANCY BAZAR, DIST. KAMRUP (METRO), ASSAM.
PRESENT HEAD OFFICE ADDRESS:
C/O. M/S S.M. PRODUCTS, 1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.

2. SHRI VINAY MALOO,
SON OF SHRI RAJ KUMAR MALOO, BY OCCUPATION BUSINESS,
CARE OF M/S S.M. PRODUCTS, 1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.

...... PETITIONERS.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER of INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-2, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-4, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6. THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE-4, GHY.,
AAYAKAR BHAWAN, G.S. ROAD, GHY-781005,
DISTRICT KAMRUP, ASSAM.

7. THE DY. COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-28, NEW DELHI, E-2, ARA CENTRE,
JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL),
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)-3,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

10. THE ADDITIONAL DIRECTOR OF INCOME TAX (INVESTIGATION), UNIT-II,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

11. THE ASSISTANT DIRECTOR OF INCOME TAX (INVESTIGATION), UNIT-II(3),
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

......RESPONDENTS.

Writ Petition (C) No.6632/2015

1. KAMNA INDUSTRIES PRIVATE LIMITED,
REGISTERED OFFICE AT SIKARIA COMPLEX, M.S. ROAD, FANCY BAZAR,
GUWAHATI-781001, P.S. FANCY BAZAR, DIST. KAMRUP (METRO), ASSAM.
PRESENT OFFICE: C/O. M/S S.M. PRODUCTS,
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.

2. SHRI BHIKAM CHAND CHAUDHARY,
SON OF LATE THAWAR MAL CHAUDHARY, BY OCCUPATION BUSINESS,
CARE OF M/S S.M. PRODUCTS, 1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMRUP (METRO), ASSAM.
(HAVING RESIDENCE AT 32K, G.T. KARNAL ROAD, SIRASPUR, DELHI-110042,
P.S. SIRASPUR, DELHI OF DIST. NORTH WEST DELHI, DELHI.

...... PETITIONERS.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER of INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-2, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-4, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6. THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE-4, GHY.,
AAYAKAR BHAWAN, G.S. ROAD, GHY-781005,
DISTRICT KAMRUP, ASSAM.

7. THE DY. COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-28, NEW DELHI, E-2, ARA CENTRE,
JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL),
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)-3,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

10. THE ADDITIONAL DIRECTOR OF INCOME TAX (INVESTIGATION), UNIT-II,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

11. THE DEPUTY DIRECTOR OF INCOME TAX (INVESTIGATION), UNIT-II(3),
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

......RESPONDENTS.

Writ Petition (C) No.6657/2015

1. KAMNA FRAGNANCE PRIVATE LIMITED,
REGISTERED OFFICE AT TOP FLOOR OF M.B. HOTEL BUILDING, M.S. ROAD, FANCY BAZAR,
GUWAHATI-781001, P.S. FANCY BAZAR, DIST. KAMRUP (METRO), ASSAM.
PRESENT OFFICE: C/O. M/S S.M. PRODUCTS,
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.

2. SHRI VINAY MALOO,
SON OF SHRI RAJ KUMAR MALOO, BY OCCUPATION BUSINESS,
CARE OF M/S S.M. PRODUCTS, 1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMRUP (METRO), ASSAM.

...... PETITIONERS.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER of INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-2, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,

G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-4, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI, G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6. THE INCOME TAX OFFICER, WARD-4(1) GUWAHATI, AAYAKAR BHAWAN, G.S. ROAD, GHY-781005, DISTRICT KAMRUP, ASSAM.

7. THE DY. COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE-28, NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL), NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)-3, NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

10. THE ADDITIONAL DIRECTOR OF INCOME TAX (INVESTIGATION), UNIT-II, NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

......RESPONDENTS.

Writ Petition (C) No.6658/2015

1. SHRI SUMIT MALOO,
SON OF SHRI BAJRANG LAL MALOO,
OFFICE ADDRESS: 89, 2ND FLOOR, FANCY BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.
PRESENT RESIDENTIAL ADDRESS: SHREE SADAN APARTMENT, BLOCK-B, 2ND FLOOR, KUMARPARA, GUWAHATI-781009, P.S. BHARALUMUKH, DIST. KAMURP (METRO), ASSAM.

...... PETITIONER.

-Versus-

1 THE UNION OF INDIA, REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE, GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES, REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE), GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER), GUWAHATI, OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER), 1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI, G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX, GHY.-2, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI, G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-4, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI, G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6. THE INCOME TAX OFFICER, WARD-4(3) GUWAHATI, AAYAKAR BHAWAN, G.S. ROAD, GHY-781005, DISTRICT KAMRUP, ASSAM.

7. THE DY. COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE-28, NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL), NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)-3,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

10. THE INCOME TAX OFFICER (INTELIGENCE), UNIT-II, GUWAHATI,
AAYAKAR BHAWAN, G.S. ROAD, GHY-781005.

......RESPONDENTS.

Writ Petition (C) No.6659/2015

1. MS. SHEWETA BAID,
KAMARPATTY ROAD, FANCY BAZAR, GUWAHATI-781001, P.S. FANCY BAZAR,
DIST. KAMURP (METRO), ASSAM.
OFFICE ADDRESS: CARE OF M/S KUBER PRODUCTS (M/S S.M. PRODUCTS),
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.

...... PETITIONER.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-1, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-1, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6. THE INCOME TAX OFFICER, WARD-2(2) GUWAHATI,
AAYAKAR BHAWAN, G.S. ROAD, GHY-781005,
DISTRICT KAMRUP, ASSAM.

7. THE ASSISTANT/DY. COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-28, NEW DELHI, E-2, ARA CENTRE,
JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL),
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)-3,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

10. THE INCOME TAX OFFICER (TECHNICAL),
O/O. THE PRINICIPAL COMMISSIONER OF INCOME TAX,
GHY.-1, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI, G.S. ROAD, GHY-781005.

......RESPONDENTS.

Writ Petition (C) No.6694/2015

1. KUBER SECURITIES,
C/O. M/S S.M. PRODUCTS, 1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.

2. SHRI VIKAS MALU,
SON OF SHRI MUL CHAND MALU, BY OCCUPATION BUSINESS,

CARE OF M/S S.M. PRODUCTS, 1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.
PRESENT RESIDENTIAL ADDRESS: 3909, GALI BARNA , SADAR THANA ROAD,
DELHI- 110006, P.S. SADAR THANA ROAD, SADAR BAZAR,
DISTRICT OF SADAR, DELHI.

...... PETITIONERS.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER of INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-2, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-2, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6. THE INCOME TAX OFFICER, WARD-4(2) GUWAHATI,
AAYAKAR BHAWAN, G.S. ROAD, GHY-781005,

7. THE DY. COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-28, NEW DELHI, E-2, ARA CENTRE,
JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL),
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)-3,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

10. THE ADDITIONAL DIRECTOR OF INCOME TAX (INVESTIGATION), UNIT-II,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

......RESPONDENTS.

Writ Petition (C) No.6686/2015

1. S. M. PRODUCTS, A PARTNERSHIP FIRM REPRESENTED BY ITS PARTNER
SHRI BAJRANG LAL MALOO, WITH ITS PRESENT OFFICE AT
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.

2. SHRI BAJRANG LAL MALOO, SON OF LATE SOHAN LAL MALOO,
BY OCCUPATION BUSINESS, C/O. M/S S.M. PRODUCTS, 1ST FLOOR, SHYAM BAZAR,
GUWAHATI-781001, P.S. FANCY BAZAR, GUWAHATI
IN THE DIST. KAMURP (METRO), ASSAM.
PRESENT RESIDENTIAL ADDRESS: SHREE SADAN APARTMENT, BLOCK-B, 2ND FLOOR,
KUMARPARA, GUWAHATI-781009, P.S. BHARALUMUKH, DIST. KAMURP (METRO), ASSAM.

...... PETITIONERS.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-2, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-4, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6. THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE-4, GHY.,
AAYAKAR BHAWAN, G.S. ROAD, GHY-781005,
DISTRICT KAMRUP, ASSAM.

7. THE DY. COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-28, NEW DELHI, E-2, ARA CENTRE,
JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL),
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)-3,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

10. THE DEPUTY DIRECTOR OF INCOME TAX (INVESTIGATION), UNIT-2(3),
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

......RESPONDENTS.

Writ Petition (C) No.6675/2015

1. SHRI BHAWANI SHANKAR SHARMA,
RESIDENTIAL ADDRESS AT B-402, 4TH UNIT, 4TH FLOOR, G.K. ENCLAVE,
OPPOSITE KALICHARAN NURSING HOME, KALAPAHAR,
GOPINATH NAGAR, GUWAHATI-781016, P.S. bIRUBARI,
DIST. KAMURP (METRO), ASSAM.

...... PETITIONER.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-1, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-1, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6 THE INCOME TAX OFFICER, WARD-1(1) GUWAHATI,

AAYAKAR BHAWAN, G.S. ROAD, GHY-781005,

7 THE ASSISTANT/DEPUTY COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-28,
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL),
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)-3,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

10 THE INCOME TAX OFFICER (TECHNICAL),
O/O. PRINICIPAL COMMISSIONER OF INCOME TAX, GHY.-1, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI, G.S. ROAD, GHY-781005.

11. THE ASSISTANT DIRECTOR OF INCOME TAX (INVESTIGATION), UNIT-II (3),
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

......RESPONDENTS.

Writ Petition (C) No.6685/2015

1. M/S. CHHATRA SINGH BAID & SONS (HUF),
A.K. AZAD ROAD, REHABARI, GUWAHATI-781008,
P.S. PALTAN BAZAR, DIST. KAMURP (METRO), ASSAM
OFFICE ADDRESS: C/O. M/S. KUBER PRODUCTES (M/S. S. M. PRODUCTS),
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.

2. SHRI CHHATRA SINGH BAID,
OFFICE ADDRESS: C/O. M/S. KUBER PRODUCTES (M/S. S. M. PRODUCTS),
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.
PRESENTLY RESIDING AT PREMISES 126, HARSH VIHAR, PITAMPURA
DELHI- 110034, P.S. RANIBAGH UNDER THE DISTRICT OF
NORTH WEST DELHI, DELHI.

...... PETITIONERS.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-2, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-1, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6 THE INCOME TAX OFFICER, WARD-2(1) GUWAHATI,
AAYAKAR BHAWAN, G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

7 THE ASSISTANT/DEPUTY COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-28, NEW DELHI, E-2, ARA CENTRE,
JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL),
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)-3,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

10. THE INCOME TAX OFFICER (TECHNICAL),
O/O. PRINICIPAL COMMISSIONER OF INCOME TAX, GHY.-1, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI, G.S. ROAD, GHY-781005.

......RESPONDENTS.

Writ Petition (C) No.6681/2015

1. PRIYA FASHION WEAR PRIVATE LIMITED,
REGD. OFFICE AT THAKUR MARKET, 1ST FLOOR, G.S. ROAD, DISPUR,
GUWAHATI-781006, UNDER P.S. DISPUR, DIST. OF KAMURP (METRO), ASSAM.
PRESEMT PFFOCE AT CARE OF M/S S.M. PRODUCTS,
1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.

2. SHRI MUL CHAND MALU,
SON OF LATE SHRI SOHAN LAL MALU, BY OCCUPATION BUSINESS,
CARE OF M/S S.M. PRODUCTS, 1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.
PRESENT RESIDENTIAL ADDRESS: 3909, GALI BARNA , SADAR THANA ROAD,
DELHI- 110006, UNDER P.S. SADAR THANA ROAD, SADAR BAZAR
UNDER THE DIST. SADAR, DELHI.

...... PETITIONERS.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER of INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-2, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-4, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6 THE INCOME TAX OFFICER, WARD-3 (3),
GHY., AAYAKAR BHAWAN, G.S. ROAD, GHY-781005.

7 THE DY. COMMISSIONER OF INCOME TAX, (CENTRAL CIRCLE)-28,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL),
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)-3,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

10. THE ADDITIONAL DIRECTOR OF INCOME TAX (INVESTIGATION), UNIT-II,
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

......RESPONDENTS.

Writ Petition (C) No.6689/2015

1. VIKASH KUMAR MALU & SONS (HUF),
REPRESENTED BY ITS KARTA SHRI VIKAS MALU,
C/O. M/S S.M. PRODUCTS, 1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.

2. SHRI VIKAS MALU,
SON OF SHRI MUL CHAND MALU, BY OCCUPATION BUSINESS,
CARE OF M/S S.M. PRODUCTS, 1ST FLOOR, SHYAM BAZAR, GUWAHATI-781001,
P.S. FANCY BAZAR, GUWAHATI IN THE DIST. KAMURP (METRO), ASSAM.
PRESENT RESIDENTIAL ADDRESS: 3909, GALI BARNA , SADAR THANA ROAD,
DELHI- 110006, P.S. SADAR THANA ROAD, SADAR BAZAR,
DISTRICT OF SADAR, DELHI.

...... PETITIONERS.

-Versus-

1 THE UNION OF INDIA,
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE,
GOVT. OF INDIA, NEW DELHI.

2 CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON, UNDER THE MINISTRY OF FINANCE, (DEPTT.OF REVENUE),
GOVT. OF INDIA, NORTH BLOCK, NEW DELHI-110001.

3 PRINCIPAL CHIEF COMMISSIONER of INCOME TAX (NER), GUWAHATI,
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NER),
1ST FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. RD., GHY-781005, DIST. KAMRUP, ASSAM.

4 PRINICIPAL COMMISSIONER/COMMISSIONER OF INCOME TAX,
GHY.-1, GHY., AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

5 ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-2, GHY.,
AAYAKAR BHAWAN, CHRISTIAN BASTI,
G.S. ROAD, GHY-781005, DIST. KAMRUP, ASSAM.

6 THE INCOME TAX OFFICER, WARD-4 (2),
GHY., AAYAKAR BHAWAN, G.S. ROAD, GHY-781005.

7. THE DY. COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-28, NEW DELHI, E-2, ARA CENTRE,
JHANDEWALAN EXTENSION NEW DELHI-110055.

8 THE CHIEF COMMISSIONER OF INCOME TAX (CENTRAL),
NEW DELHI E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

9 THE PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL),
NEW DELHI, E-2, ARA CENTRE, JHANDEWALAN EXTENSION NEW DELHI-110055.

10. THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE-4, GHY.,
AAYAKAR BHAWAN, G.S. ROAD, GHY-781005.

......RESPONDENTS.

BEFORE
HON'BLE MR. JUSTICE HRISHIKESH ROY
HON'BLE MR. JUSTICE MANOJIT BHUYAN

For the Petitioner(s): Mr. R. Goenka, Advocate,
Mr. U.K. Borthakur, Advocate &
Mr. A. Goenka, Advocate.

For the Respondents: Mr. S. Sarma, Standing Counsel.

Date of hearing & judgment: 25.02.2016.

JUDGEMENT AND ORDER (ORAL)

(*Hrishikesh Roy, J.*)

Heard Mr. U.K. Borthakur, the learned counsel appearing for the petitioners. The respondents are represented by Mr. S. Sarma, the learned standing counsel for the Income Tax Department.

2. In these cases, the income tax authorities have invoked *Section 127(2)* of the *Income Tax Act* to *transfer* the cases of the assessees from Guwahati to the jurisdictional income tax officer at New Delhi.

3. For the first group of litigants [WP(C) Nos.5828/2015, WP(C) Nos.5845/2015, WP(C) Nos.5870/2015, WP(C) Nos.5879/2015, WP(C) Nos.6625/2015, WP(C) Nos.6626/2015, WP(C) Nos.6632/2015, WP(C) Nos.6657/2015, WP(C) Nos.6658/2015, WP(C) Nos.6694/2015, WP(C) Nos. 6686/2015, WP(C) Nos.6681/2015 & WP(C) Nos.6689/2015], the show cause notice for transferring the case was issued on 29.7.2015 by the Principal Commissioner of Income Tax, Guwahati-2 and the said notice reads as under:-

> "………………………………
> *Sub: Notice u/s.127(2) of the Income-tax Act, 1961 – transfer of your case from ACIT, Circle-4, Guwahati to DCIT, Central Circle-28, New Delhi-reg.*
>
> *Sir,*
>
> *The CCIT (Central), New Delhi has approved the proposal of investigation wing to centralized the cases with one assessing officer after search and seizure action u/s.132(1) of the Income-tax Act, 1961. Accordingly, the Principal Commissioner of Income Tax (Central)-3, New Delhi vide No.PCIT(C)-3/Del/Centralisation/2015-16/673 dated 10.07.2015 has requested to pass an order u/s.127(2) of the I.T. Act, 1961 transferring your case from ACIT, Circle-4, Guwahati to DCIT (Central Circle)-28, New Delhi. It is therefore proposed to transfer your case from ACIT, Circle-4, Guwahati to DCIT, Central Circle-28, New Delhi.*
>
> *You are hereby provided with an opportunity to represent your case either in person or through an authorized representative or by way of written submission, if any on 07.08.2015 at 10:00 AM at 2nd floor, Aayakar Bhawan, Christian Basti, G.S. Road, Guwahati-781005. In case of failure to comply with this notice, it will be presume that there is no objection to the proposed transfer of your case as above.*
>
> *Yours faithfully,*
>
> *(Vinay Kumar)*
> *Principal Commissioner of Income Tax,*
> *Guwahati-2, Guwahati."*

4. On the other hand, for the second group [WP(C) Nos.5871/2015, WP(C) Nos.5872/2015, WP(C) Nos.5876/2015, WP(C) Nos.6659/2015, WP(C) Nos.6676/2015 and WP(C) Nos.6685/2015], a separate show cause notice was issued by the Principal Commissioner of Income Tax, Guwahati-1 and the said notice is extracted here-in-below for ready reference:

> *"………………………………*
> *Sub: Centralisation of Search & Seisure cases …………………*
> *Sir,*
> *1. Your case is proposed to be transferred u/s. 127 of the Income-tax Act,1961 from the ACIT, Circle-2, Guwahati to the O/o. Assistant/Deputy Commissioner of Income-tax, Central Circle-28, New Delhi.*
> *2. Opportunity of being heard is hereby granted to furnish your comments on or before 30/07/2015. In case your comments are not received by 30/07/2015, it shall be presumed that you have no objection to transfer your case to the office of the Assistant/Deputy Commissioner of Income-tax, Central Circle-28, New Delhi.*
>
> *Yours faithfully,*
>
> *Income Tax Officer (Tech.)*
> *For, Principal Commissioner of Income Tax, Guwahati-I,*
> *Guwahati"*

5. As can be seen from the above notice(s), the *transfer* was proposed for centralization of the cases of different assessees, under one Officer of the Income Tax Department and that is why the assessees were asked to respond as to why, their respective cases should not be transferred out of the jurisdiction of the income tax officer at Guwahati to the officer at New Delhi.

6. In their respective replies, the assessees contended that the reasons/grounds are not disclosed for transferring the cases to New Delhi in the show cause notice and accordingly request was made to convey the reason for the proposed action and further not to pass any order on the proposed transfer, without communication of the reasons.

7. Thereafter, without specifying any reason for the proposed action, the Principal Commissioner of Income Tax stipulated a date of hearing and final orders were passed on 31.8.2015 in the first Group Cases and on 31.7.2015 in the second Group Cases, whereby the cases of the assessees were *transferred* from the Guwahati officer to the jurisdiction of the Assistant Commissioner of Income Tax, Central Circle-28 at New Delhi.

8. In all these cases common issues are involved and similar arguments are advanced by the respective counsel representing the assessees and the Revenue and therefore the following order will cover all the cases.

9.1 The learned counsel Mr. U.K. Borthakur for the petitioners refer to both show cause notices to contend that reasons are not disclosed to the assessee as to why their cases are required to be *transferred* to New Delhi. To be precise, if centralizing the case is the objective, it is not shown why all the cases could not be clubbed under one Income Tax Officer at Guwahati and why they needed to be transferred out of Guwahati jurisdiction.

9.2 The next contention made by the petitioners is that although the show cause notice(s) were issued by the competent authority i.e. the Principal Commissioner of Income Tax, he abdicated his responsibility by acting under the direction of the CCIT (Central), New Delhi and this was a case of non-application of mind by the competent officer. In order to buttress this contention Mr. UK Borthakur refers to the averments in the counter affidavit in the WP(C) No.6676/2015 (*Bhawani Shankar Sharma vs. Union of India*), where the deponent income tax officer stated that coordination of investigation is not required in this case and therefore the order under *Section 127(2)* of the *Income Tax Act* was recalled and the case of this assessee was re-transferred to the ITO—1(1), Guwahati.

9.3 According to the petitioners, the show cause notice without containing the real reason was defective and therefore the consequential hearing was a mere formality in the instant cases and they do not satisfy the requirement of *Sub-Section (2)* of *Section 127* of the *Income Tax Act* as explained in the applicable judgment(s) of the Apex Court.

9.4 The petitioners' counsel refers to the provisions of *Sub-section (9A)* of *Section 132* of the *Income Tax Act* to contend that when assessment is followed by search and seizure, all seized materials/documents are to be handed over to the Assessing Officer exercising jurisdiction over the concerned assessee and in the instant case, the competent Officer at Guwahati could have easily coordinated/centralized the assessment work, for all these litigants.

10.1. On the other hand Mr. S. Sarma, the learned standing counsel for the Income Tax Department submits that most of the assessees involved in the present cases are residents of Delhi and that is one of the reason for transferring these cases to the jurisdiction of the Delhi based Income Tax Officer.

10.2. The learned lawyer for the Revenue also submits that reasons for the impugned action are clearly discernible from the show case notice and also the final order passed under Section 127(2) of the Income Tax Act and therefore Mr. Sarma argues that there has been no denial of adequate opportunity to the petitioners.

11. The requirement of Section 127(2) of the Income Tax Act was considered in *Ajantha Industries Vs. Central Board of Direct Taxes,* reported in *(1976) 102 ITR 0281* and here the question that was decided is whether failure to record the reason in the order which was communicated to the assessees, violates the principle of *Natural Justice*. The issue was answered by the Apex Court by stating that when law requires reasons to be recorded in a particular order, which prejudicially affects the interest of any person, such order ceases to be simple administrative order and non-communication of reason in such order will infringe the principles of *Natural Justice.*

12. The Calcutta High Court in *(1998) 233 ITR 0377* (*Chotanagpur Industries Gases (P) Ltd. Vs. Commissioner of Income Tax*), while interpreting the provisions of *Section 127(2)* of the *Income Tax Act* concluded that show cause notice must convey the reason for the proposed transfer of the case so that the assessee could make effective representation with reference to the reasons set out in the notice and if the reasons are not communicated, the hearing that may follow thereafter would not satisfy the requirement of the *Income Tax Act*.

13. The next case cited by both sides in support of their respective contention is *Rathi and Co. and Ramesh and Co. vs. Union of India* reported in *[2004] 267 ITR 295 (Gauhati)* and therefore this case deserves careful consideration. The challenge here was to an order passed by the CIT, Guwahati-II, transferring the income tax and wealth tax cases of the petitioner from the jurisdiction of the Assessing Officers at Guwahati to the Assessing Officer in Calcutta. Here also, a prior notice was issued to the assessee before the cases were transferred. But unlike the cases that we are dealing here, the petitioner in that case, submitted their objections without any reservation and did not ask for any further material. That is why the challenge to the transfer order on the ground of absence of reason in the show cause notice was not entertained by the High Court in *Rathi and Co. (Supra).* But the facts here are clearly distinguishable since in their respective replies, each of the petitioners have highlighted the absence of reason in the show cause notice and requested intimation

of the reason, for facilitating effective representation in the proceeding under *Sub-Section (2)* of *Section 127* of the *Income Tax Act.* Therefore the decision in *Rathi and Co. (Supra)* should not detain us in the present cases.

14. When a notice under *Section 127* of the *Income Tax Act* is issued, it must prima facie show due application of mind and reasons must also be disclosed so that an effective opportunity is provided to the affected party to respond to the show cause notice. The contemplated hearing in such matter to the assessee must be effective and not a mere formality. Bare omnibus statement that the transfer is intended for the purpose of centralization of cases will not be enough since all the cases can be centralized under an officer based in Guwahati and transfer of jurisdiction to an officer at New Delhi would not be justified for the reason disclosed, more so, in view of *Sub-section (9A)* of *Section 132* of the *Income Tax Act.*

15. That apart, the order passed under *Section 127* of the *I.T. Act* is a quasi judicial order and it must be established that such order was passed upon due application of mind to the relevant facts having a bearing on the issue for invoking the powers under *Section 127(2)* of the *Income Tax Act.* Here we find that the competent authority acted at the request of the CCIT (Central), New Delhi and noticing the reversal of the stand in the WP(C) No.6675/2015, we can reasonably infer that proper application of mind by the competent authority at Guwahati is lacking in the instant cases and because of this, the abdication of responsibility is discernible in these cases.

16. It further appears from the show cause notice dated 29.7.2015 that, the CCIT (Central), New Delhi had acted on the proposal of the investigation wing but what was that proposal and the nature of the approval to such proposal or even the gist thereof, were not disclosed in the show cause notice issued by the Guwahati based Principal Commissioner of Taxes.

17. In a given situation, centralizing of the cases can be for a *bonafide* objective but the appropriate reason under the ratio of *Ajantha Industries (Supra)* must be disclosed in the notice itself and the failure to do so would vitiate the notice and also the transfer order, consequent upon that inadequate notice.

18. Furthermore, while centralizing the cases can be a good ground for invoking the powers under *Section 127(2)* of the *Income Tax Act,* some reasons must be given by the Commissioner as to why, it is also necessary, to transfer the cases from

Guwahati to New Delhi. Undoubtedly, transfer of assessment may cause inconvenience and monetary loss to the assessee and therefore the quasi judicial power under *Section 127(2)* of the *Income Tax Act* must be exercised in public interest by affording due opportunity to the affected party. To facilitate a fair opportunity, the show cause notice must disclose the reason or the gist thereof as to why the transfer of jurisdiction to an officer at New Delhi is necessitated.

19. Moreover, the ground of transfer must have nexus towards "*administrative convenience"* and "*coordinated investigation"*, as is reflected in the impugned transfer order. But unfortunately these twin reasons of "*administrative convenience"* and "*coordinated investigation"*, are not reflected in the show cause notice and therefore in our opinion, the assessees were denied of a reasonable opportunity of hearing as envisaged by law. In our view the principles of natural justice have to be complied at every stage and violation at the initial stage can't be cured through additional reasons incorporated in the final order.

20. In our considered view the impugned steps in the present matters were in denial of a fair opportunity to the assessee through disclosure of appropriate reasons germane to the objective intended to be achieved, at the stage of show cause notice and therefore the consequential order(s) dated 31.8.2015 and 31.7.2015, are found to be unsustainable and the same are quashed. The matter is however remanded back to the respective Principal Commissioners of Income Tax, Guwahati-I and Guwahati-II, who may take fresh steps under *Section 127* of the *Income Tax Act,* after giving fair opportunity to the petitioners and pass appropriate order thereafter, in accordance with law, after recording his reason.

21. With the above order, these cases are disposed of, without any order as to cost.

JUDGE **JUDGE**

Barman.