(2008) 10 DEL CK 0096

In the Delhi High Court

Case No : Writ Petition (C) No. 8905 of 2007

Manoj Kumar Sharma APPELLANT

Vs

Commissioner of Income Tax RESPONDENT

Date of Decision : 31-10-2008

Acts Referred:

Income Tax Act, 1961 — Section 127(2), 153A

Citation : (2008) 10 DEL CK 0096

Hon'ble Judges : Rajiv Shakdher, J;Badar Durrez Ahmed, J

Bench : Division Bench

Advocate : Salil Kapoor, for the Appellant; Prem Lata Bansal, for the Respondent

Final Decision : Disposed Off

Judgement

1. Counsel for the parties state that it is a fact that the assessment orders pertaining to the assessment years 2000-01 to 2005-06 have already been passed by the Assessing Officer at Delhi on 31-12-2007 under the provisions of section 153A of the income tax Act, 1961. The present writ petition was filed by the petitioner being aggrieved by the order dated 21-9-2006, passed by the Commissioner of income tax, Delhi-III, New Delhi purportedly u/s 127(2) of the said Act, transferring the case particulars to DCIT, Central Circle-II, Kanpur, U.P. We feel that in view of the fact that the assessment orders have already been passed by the Assessing Officer at Delhi, no further proceedings can arise out of the impugned order dated 21-9-2006. Consequently, the impugned order is set aside to avoid my further difficulty on this ground. We feel that this is the paper course of action to be followed in this case although the learned counsel for the respondent had sought to argue out that an opportunity had been granted to the petitioner before the impugned order dated 21-9-2006 had been issued. On the other hands, the leaner counsel for the petitioner had submitted that his objections had not been disposed of before issuance of the impugned order. In any event, we are not entering into this debate on account of the fact that the Assessing Officer at Delhi has already passed the assessment orders in relation

to the assessment years in question.

2. The writ petition stands disposed of along with the pending application.

