



IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 2902 of 2026

FOR APPROVAL AND SIGNATURE:

HONOURABLE MR. JUSTICE A.S. SUPEHIA sd/-

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI sd/-

Approved for Reporting	Yes	No
		√

JAY PARESHBHAI SONI

Versus

INCOME TAX OFFICER WARD 1(2)(3) & ORS.

Appearance:

MR TUSHAR HEMANI SENIOR ADVOCATE with MS VAIBHAVI K
PARIKH(3238) for the Petitioner(s) No. 1

MAUNIL G YAJNIK(9346) for the Respondent(s) No. 1,2,3

CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA

and

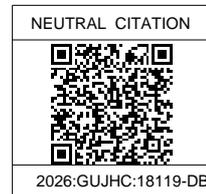
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 10/03/2026

ORAL JUDGMENT

(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

- RULE.** Learned Senior Standing Counsel Mr.Maunil G. Yajnik waives service of notice of rule on behalf of the respondents.
- Since a short issue is involved, the matter is taken up for final hearing today.
- By this petition under Article 226 of the Constitution of India, the petitioner challenges the notice dated 30.03.2025 issued under Section 148 of the Income Tax Act, 1961 (for short “the Act”) seeking to re-open income tax assessment of the petitioner for the Assessment Year 2021-22 (for short “the assessment year under consideration”) by the respondent no.1.



4. Learned Senior Standing Counsel Mr. Yajnik has tendered the affidavit-in-reply on behalf of the respondents. The same is ordered to be taken on record.

5. The brief facts of the case is that the petitioner filed his return of income for the year under consideration on 17.12.2021 declaring total income at Rs.16,83,110/-. The respondent no.1 recorded a satisfaction note under (iv) of Explanation 2 to Section 148 of the Act stating that certain incriminating documents found were and seized during the search operation conducted on Bleach Chem Group on 11.10.2023. Such satisfaction note came to be approved by the Principal Commissioner of Income Tax, Unit-1, Ahmedabad (for short "PCIT") on 23.03.2025. On 30.03.2021 the respondent no.1 issued a notice under Section 148 of the Act after taking prior approval of PCIT under Section 151 of the Act.

5.1 The petitioner filed the return of income on 21.06.2025 in response to the impugned notice issued under Section 148 of the Act, declaring total income of Rs.16,83,110/-. Thereafter, the petitioner raised objections vide letter dated 30.06.2025 (e-filed on 04.07.2025) *inter alia* contending that the petitioner had not carried out any cash loan transaction with Bleach Chem Group and had neither repaid any amount of Rs.10,00,000/- nor paid any interest of Rs.5,10,000/- as alleged. In the meanwhile, respondent No.2 passed an order dated 19.01.2026 under Section 127(2) of the Act transferring the petitioner's case from Ahmedabad to Rajkot without granting any opportunity of hearing. Subsequently, respondent No.3 issued a notice dated 04.02.2026 under Section 142(1) of the Act, calling for details, to which the petitioner replied to the above notice issued by the respondent no.3 requesting him



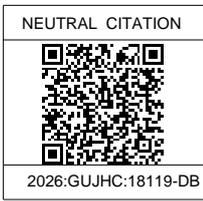
to dispose of the objections raised earlier. However, the objections raised by the petitioner have not been disposed of and the petitioner apprehends that the assessment will be framed without passing a speaking order. The petitioner has therefore challenged the impugned notice issued under Section 148 as well as the transfer order passed under Section 127(2) of the Act, as being illegal and without jurisdiction.

6. Pursuant to the affidavit-in-reply, more particularly dealing with the transfer order issued under Section 127(2)(a) of the Act dated 19.01.2026, it is specifically contended in the affidavit as under:-

“4.5 The deponent states that as far as paragraph 2.7 is concerned, it is stated that para 2.7 of the petition related to passing an order u/s 127(2) of the Act transferring the jurisdiction of the petitioner from ITO, Ward-1(2)(3), Ahmedabad to DCIT, CC-2, Rajkot without providing any prior opportunity of hearing to assessee. In this context, it is stated that the comments have already been offered in foregoing paragraph. Further, it is submitted that a reasonable opportunity of being heard given to petitioner is madatory as per Provision of Section 127(2)(a) of the Act. Further, the petitioner has never made any request for transder of his PAN from Ahmedabad to Rajkot. In this context, it is submitted that the comments have already been offer in para above. Further on verification of case record, it is noticed that the petitioner has never made any request for transfer of his PAN from Ahmedabad to Rajkot. However, due to typographical error, the reason mentioned is “on request of assessee” in transfer order under Section 127(2) of the Act dated 19.01.2026.

4.6 In para 2.13 petitioner has stated that the petitioner has no other alternative but to approach this Hon’ble Court as and by way of present petition. In this context, it is submitted that the assessee has filed writ petition before Hon’ble High Court at premature stage, as assessment proceedings are going on in the case of petitioner. During assessment proceedings, the petitioner has filed objection before assessing officer, which is pending for disposal. The petitioner should wait for Speaking order of assessing officer before approaching this Hon’ble Court. Further, the petitioner can file an appeal before Id. CIT(A), if he is not satisfied with the assessment order.”

7. Thus, in view of the specific admission that due to typographical error, the order dated 19.01.2026 transferring the PAN from Ahmedabad to Rajkot i.e. from respondent no.1 to respondent no.3. In view of the aforesaid admission, the said order dated 19.01.2026 apropos the present petitioner is concerned figured at Sr. No.3, is hereby quashed and set



aside, as such transfer has been effected without affording any prior opportunity to the present petitioner as contemplated under Section 127(2) of the Act.

8. At this stage, learned Senior Advocate Mr. Tushar Hemani has submitted that the objections filed by the petitioner may be ordered to be directed to be decided within a stipulated time and liberty may be reserved in favour of the petitioner to approach again before this Court in case the objections are not decided in favour of the petitioner.

9. In response to the aforesaid submission, learned Senior Standing Counsel Mr. Maunil G. Yajnik has submitted that the objections would be decided within a period of 10 days after the transfer order is passed.

10. Under such circumstances, before passing the transfer order, the petitioner shall be heard by the respondents and after affording hearing, necessary transfer orders may be passed. Thereafter the objections raised by the petitioner be decided in accordance with law. We further clarify that the entire exercise shall be undertaken and completed on or before 25.03.2026. Accordingly, the writ petition stands allowed. Rule made absolute to the aforesaid extent. No order as to costs.

sd/-
(A. S. SUPEHIA, J)

sd/-
(PRANAV TRIVEDI, J)

Radhika/5