

**Hon. Apex Court turns down Govt's plea to Transfer Cases relating to S. 148 Notices Issued After 31st March 2021 pending before various HC's to Itself.**



The Hon. Supreme Court has turned down the government's plea to transfer cases relating to Section 148 notices issued after 31<sup>st</sup> March 2021 issued by the income tax department pending before various Hon. High Court to the Supreme Court.

The three judge bench of Chief Justice NV Ramana, Justice Surya Kant and Justice Hima Kohli said "Is it a matter of convenience for the Union government to bring all matters to the Supreme Court? You want all the cases to come here and, in the process, you ensure no other court can proceed. Aren't the high courts also constitutional courts?"

The Learned additional solicitor general (ASG) Balbir Singh appearing for the Central Board of Direct Taxes (CBDT), had requested the Supreme Court to transfer to itself several hundreds of petitions pending before the high courts of Bombay and Calcutta on the validity of notices issued to several entities under the old provisions of Section 148 of the Income Tax Act, 1961. The ASG emphasised there are more than one lakh notices issued under Section 148 of the old Act.

Mr. Singh submitted that the high courts have stayed the revenue department's notices in all these cases and that an authoritative ruling by the top court could help the situation since different high courts may end up laying down different judgments.

"You withdraw this and seek your remedies before the high court. We will not entertain it here. We will rather have the advantage of the high court judgment," said the bench, compelling the ASG to withdraw the transfer petition.

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