

Court No. - 3

Case :- WRIT - C No. - 3197 of 1998

Petitioner :- Prabhat Chandra Chaturvedi

Respondent :- Assistant Commissioner Income Tax Osd Salary
Lucknow

Counsel for Petitioner :- P.Chandra

Counsel for Respondent :- S.C.Misra,P.Agarwal

Hon'ble Vivek Chaudhary,J.

Hon'ble Manish Kumar,J.

Heard learned counsel for the parties.

Petitioner has approached this Court challenging the show cause notice dated 26.08.1998 issued to the petitioner under Section 148 of the Income Tax Act.

Learned counsel for petitioner submits that the said show cause notice itself shows that the same was not containing anything.

Today, written instructions dated 18.11.2023 received by learned counsel for respondents Sri Kushagra Dixit from the Assistant Commissioner of Income Tax, Circle-1, Lucknow are placed before this Court which state that Office has searched the master data of records available with them and no case records pertaining to Prabhat Chandra Chaturvedi could be traced. It further states that likelihood of records being with the ADG (Vig) (Hq) North O/o the DGIT (Vigilance) is more probable. The relevant Paragraphs 6 & 7 of the letter dated 18.11.2023, are read as under:-

"6. In response the O/o the Additional Director General (Vigilance, New Delhi vide his email has intimated that the case record are 24 years old. Such case records are not maintained by his office and that searching master data of records of his office no case records pertaining to Shri Prabhat Chandra Chaturvedi could be traced. It was also communicated that the likelihood of records being with the ADG (Vig) (Hq) North O/o the DGIT (Vigilance is more probable. (copy enclosed as Annexure-3).

7. In view of above it is submitted that even after all out efforts made the case records in the case of Shri Prabhat Chandra Chaturvedi (PAN: AAIP C3940M) for AY.1993-94 and 1994-95 could not be traced out."

In view thereof, since the record is not available, this Court is unable to find the reasons for which the notice under Section 148 of the Income Tax Act, was issued to the petitioner and thus the same cannot stand. The notice dated 26.08.1998 issued to the petitioner under Section 148 of the Income Tax Act, is quashed.

The writ petition is **allowed**.

(Manish Kumar, J.) (Vivek Chaudhary, J.)

Order Date :- 20.11.2023

Arjun/-