

GAHC010202932022



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

Case No. : WP(C)/173/2023

NANDITA SINGH
R/O- VILA C, TATA RAISINIA RESIDENCY GOLF COURSE
EXTENSION ROAD, ULHWAS,
SECTOR 59, GURGAON,
122101, HARYANA.

VERSUS

UNION OF INDIA AND 3 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
ROOM NO. 46, NORTH BLOCK, NEW DELHI- 110001.

2:PRINCIPAL COMMISSIONER OF INCOME TAX

SHILLONG
AAYKAR BHAWAN

MG ROAD
SHILLONG
783001.

3:NATIONAL FACELESS ASSESSMENT CENTRE
DELHI
INCOME TAX DEPARTMENT
ARA CENTRE
E-2
GROUND FLOOR

JHANDEWALA EXTENSION

NEW DELHI- 110005.

4:INCOME TAX OFFICER
WARD NO. 1 DIGBOI
AYKAR BHAWAN
DIGBOI

ASSAM
786171

For the Petitioner(s) : Mr. B.P. Borah, Advocate

For the Respondent(s) : Mr. S.C. Keyal, SC, Income Tax

BEFORE
HONOURABLE MR. JUSTICE DEVASHIS BARUAH

ORDER

Date : 05.11.2024

Heard Mr. B.P. Borah, the learned counsel appearing on behalf of the petitioner and Mr. S.C. Keyal, the learned Standing Counsel appearing on behalf of the Income Tax Department.

2. The petitioner in the instant proceedings has assailed the assessment order dated 21.03.2022 passed by the respondent No. 3 for the assessment year 2013-14 whereby the income was assessed at Rs.4,32,03,305/- (Rupees Four Crore Thirty Two Lakh Three Thousand Three Hundred Five) and the petitioner was held to be liable to pay an amount of Rs.2,88,40,391/- (Rupees Two Crore Eighty Eight Lakh Forty Thousand Three Hundred Ninety One).

3. The petitioner in the instant proceedings had invoked the jurisdiction under Article 226 of the Constitution primarily challenging the initiation of proceedings under Section 147 of the Income Tax Act of 1961 (for short, 'the Act of 1961') on the ground that the same is beyond the limitation provided

under Section 149 of the said Act of 1961.

4. It is however, pertinent to mention that the said jurisdictional issue which have been raised no longer exist taking into account the provisions of the TAXATION AND OTHER LAWS (RELAXATION AND AMENDMENT OF CERTAIN PROVISIONS) ACT, 2020 which enlarges the period of limitation to 31st of March, 2021. Further to that, it is also seen that in a recent judgment of the Supreme Court in the case of *Union of India & Ors. Vs. Rajeev Bansal reported in 2024 SCC Online SC 2693*, the Supreme Court had held that Section 3(1) of the said Act of 2020 overrides Section 149 of the Act of 1961 only to the extent of relaxing the time limit for issuance of a re-assessment notice under Section 148 of the Act of 1961.

5. In the instant case, it is seen that the notice under Section 148 was issued on 31.03.2021 and as such, the proceedings was within the period of limitation. Further to that, it is also seen that pursuant thereto, the assessment order was passed on 21.03.2022 and the petitioner, therefore, being aggrieved ought to have taken recourse to the statutory appellate jurisdiction, rather than approaching this Court under Article 226 of the Constitution.

6. Taking into account, that the jurisdictional issue which was raised is no longer there, this Court does not find any good ground for entertaining the instant writ petition.

7. Accordingly, the instant writ petition stands dismissed on the ground of being not entertained.

8. It is however, relevant to observe that the dismissal of the writ petition, on being not entertained, shall not act as a bar upon the petitioner to prefer any appeal under the provisions of the Act of 1961. Further to that, this Court also

observes that the period from 26.09.2022 till date be excluded while computing the period of limitation in preferring the appeal before the Appellate Authority.

JUDGE

Comparing Assistant