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HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 133 of 2014

S. Bhajan Singh Gill Prop. Gill Raodways S/o Late S. Sajjan Singh Gill, aged about 66 years, R/o G. E. Road, Rajnandgaon (C.G.)

---- Petitioner

Versus

1. Income Tax Officer, Ward No. 1, Rajnandgaon (C.G.)
2. Commissioner of Income Tax, New Central Revenue Building, Civil Lines, Raipur (C.G.)
3. Central Board of Direct Taxes, New Delhi.
4. Union of India, through Secretary, Ministry of Finance, North Block, New Delhi.

---- Respondents

For Petitioner	:	Mr. Anand Mohan Tiwari, Advocate.
For Respondents	:	Mr. amit Choudhari, Advocate.

Hon'ble Shri Justice Sanjay K. Agrawal

Order On Board

10/04/18

1. Learned counsel appearing for the petitioner would submit that though notice under Section 148 of the Income Tax Act, 1961 (Annexure – P/3) has been issued to the petitioner on 24.10.2002 but the time period prescribed for passing the reassessment order has already been lapsed and, therefore, no cause of action survives for determination.

2. In view of the aforesaid, the writ petition is disposed of accordingly. No cost(s).

Sd/-

(Sanjay K. Agrawal)
Judge

Priyanka