**IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**

**CWP No.10647 of 2023 (O&M)**
**Date of decision: 25.05.2023**

Mela Singh

.....Petitioner

Versus

The Income Tax Officer and others

....Respondents

**CORAM:HON'BLE MS. JUSTICE RITU BAHRI**
**HON'BLE MRS. JUSTICE MANISHA BATRA**

Present: Mr. S.K. Mukhi, Advocate,
and Mr. Paras Jain, Advocate,
for the petitioner.

Mr. Vaibhav Gupta, Advocate,
for the respondents.

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**Ritu Bahri, J.**

Petitioner is seeking quashing of the order dated 30.03.2023 (Annexure P-10) passed by respondent No.1 under Section 148A (d) of the Income Tax Act, 1961, for the assessment year 2016-2017.

A perusal of the order dated 30.03.2023 (Annexure P-10) shows that the case of the petitioner-assessee was selected under the category RMS Non-filer PAN case. As per Insight Portal, cash deposits amounting to Rs.64,00,000/- in the saving bank account of the petitioner maintained with State Bank of India, which has earned interest of Rs.20,000/- during the Financial Year 2015-2016, relevant to Assessment Year 2016-2017, has not been explained and in this backdrop, the impugned notice has been issued after getting approval from the competent authority. Before passing the order dated 30.03.2023, initially a notice under Section 148A(b) of the Act was issued to the petitioner on 24.03.2023 (Annexure P-6). Even in that notice, it was stated that the petitioner-assessee was required to explain, as to why Rs.64,00,000/- were not added to his income as the same has escaped assessment.

In this case, the escaped income is Rs.64,00,000/- and as per Section 149 of the Act, if the escaped income is more than Rs.50,00,000/-, the re-assessment proceedings can be initiated up till 10 years.

After going through the impugned order dated 30.03.2023 (Annexure P-10), the petitioner has to file a detailed reply to the notice issued by the respondent-department. This fact cannot be examined by this Court in a writ petition.

Resultantly, the present petition is dismissed. However, the petitioner is at liberty to avail his remedy in accordance with law, after filing reply to the notice dated 30.03.2023 (Annexure P-10).

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

25.05.2023
ajp

Whether speaking/reasoned: Yes/No
Whether reportable : Yes/No