HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-11417-2023
Date of decision:25.05.2023

Raj Kumar ....Petitioner

V/s.

Income Tax Officer and another ....Respondents

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

Present: Mr. Nikhil Goyal, Advocate with
Mr. Rana Gurtej Singh, Advocate
for the petitioner.

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RITU BAHRI, J. (ORAL)

The petitioner is seeking quashing of the notice dated 31.03.2023 under Section 148A(b)of the Act (Annexure P-1), order under Section 148A(d) of the Act dated 06.04.2023 (Annexure P-2) and consequential notice under Section 148 of the Act dated 06.04.2023 (Annexure P-3).

Learned counsel for the petitioner has referred to the notice issued to the petitioner under Section 148(A)(b) on 31.03.2023 (Anneuxre P-1) whereby he was given opportunity to file reply on or before 07.04.2023. However, on 06.04.2023, order under Section 148A(d) (Annexure P-2) has been passed for initiating reassessment proceedings. He submits that the petitioner was not given time to file reply till 07.04.2023.

Notice of motion.

Ms. Gauri Neo Rampal, Senior Standing Counsel accepts notice on behalf of the respondents.

As per notice dated 31.03.2023 (Annexure P-1), petitioner was given time to file reply on or before 07.04.2023. Hence, writ petition is allowed and impugned order dated 06.04.2023 (Annexure P-2) and consequential notice under Section 148 of the Act dated 06.04.2023 (Annexure P-3) are set aside and the matter is remanded back to the competent authority to pass fresh order in accordance with law.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

25.05.2023
Divyanshi

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