HIGH COURT FOR THE STATE OF TELANGANA : HYDERABAD

MAIN CASE NO: WRIT PETITION NO.32442 OF 2024

PROCEEDING SHEET

SL. NO	DATE	ORDER	OFFICE NOTE
	05.12.2024	**SP, J & Dr.GRR,J** Sri Mohd. Mukhairuddin, learned counsel for the petitioner. Sri Vijhay K Punna, learned Senior Standing Counsel for Income Tax Department. Learned counsel for the petitioner submits that the show-cause notice dated 30.03.2021 which triggered the assessment proceedings was never served to the petitioner and therefore, he may not be relegated to avail the appellate remedy. Faced with this, learned Senior Standing Counsel produced an E-mail dated 01.12.2021. Learned counsel for the parties, during the course of hearing, placed reliance on Section 282 of the Income Tax Act, 1961 and Rule 127 of the Income Tax Rules, 1962 to describe the statutory procedure for service of notices generally. The stand of learned counsel for the petitioner is that there is no iota of proof to show that the notice dated 30.03.2021 was served on the petitioner by any of the mode prescribed under the Act and Rules. Alleged service of E-mail dated 01.12.2021 does not fulfill the requirement of service of notice as per the statutory provision.	Transferred to IO Folder before corrections.

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		Faced with this, learned Senior Standing Counsel for CBIC prays for another opportunity to seek instructions. List on 12.12.2024. Till the next date of hearing, subject to hearing, no coercive action be taken against the petitioner, pursuant to the impugned assessment order. **SP,J** **Dr.GRR,J** sa/nvl	