



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR

WRIT PETITION NO. 1562 OF 2025

(Rohit Hasmukhlal Joshi vs. Initiating Authority & the Assistant Commissioner of Income Tax
Benami Property Unit, Nagpur and another)

*Office Notes, Office Memorandum of Coram,
appearances, Court's orders of the directions
and Registrar's orders.*

Court's or Judge's order

Mr.M.M.Bhusari, Advocate and Mr.Kapil Hirani, Advocate for
petitioner.

CORAM : AVINASH G. GHAROTE AND
ABHAY J. MANTRI, J.

DATE : MARCH 24, 2025

- 1) Heard Mr.Bhusari, learned counsel for the petitioner.
- 2) The petition challenges the show-cause notice dated 10/03/2023 issued by respondent No.1 on the ground that it does not disclose any reason to believe, in terms of Section 24(1) of the Prohibition of Benami Property Transactions Act, 1988. We have perused the impugned notice dated 10/03/2023, and we find that it has been issued, after considering the entire material available and also indicates application of mind in view of what has been stated in paras 8 and 9 therein.
- 3) It is a settled position of law that the reasons recorded, need not be verbose, but should only indicate sufficient application of mind to the facts on record to form an opinion which is what we find has been done in the impugned show cause notice. We therefore, do not see any reason to accept the challenge to the show cause notice dated 10/03/2023 on this ground.

4) The next ground is that the show cause notice dated 10/03/2023 was not served to the petitioner in the manner as contemplated in Section 25 of the Act of 1988. Perusal of the provisions of Section 25 of the Act of 1988 would indicate that the notice under Section 24 may be served on the person named therein either by post or as if it were a summon issued by a Court under CPC. The only ground raised in the petition is that the petitioner was not residing at the address to which notice was addressed. It would be material to note that the address in the show-cause notice dated 10/03/2023 (page 47) and the one quoted in the petition as well as in the affidavit to the petition are one and the same. That being the position we do not find substance in this contention, the same is therefore rejected. We, therefore, do not find any substance in this petition, therefore dismissed. No costs.

(ABHAY J. MANTRI, J.)**(AVINASH G. GHAROTE, J.)**