HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

D.B. Civil Writ Petition No. 14735/2018

Smt. Vinita Devi Golecha W/o Rajkumar Golecha, Aged About 42 Years, Resident Gundochiyo Ka Baas, Pali Marwar.

----Petitioner

Versus

1. Union Of India, Through The Principal Commissioner Of Income Tax, (Central), Central Revenue Statue Circle, Jaipur.
2. Deputy Commissioner Of Income Tax Department, Central Circle-2, Jodhpur.

----Respondents

For Petitioner(s)	:	Mr. Sandeep Bhandawat
For Respondent(s)	:	Mr. K.K Bissa

HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI
HON'BLE MR. JUSTICE MADAN GOPAL VYAS

Order

20/01/2025

1. The instant writ petition has been preferred claiming the following relief:-

> *"It, is therefore, mostly respectfully prayed that this writ petition may kindly be allowed and-*
> *i. By an appropriate writ order or direction, impugned notice dated 27.08.2018 (Annexure-4) may kindly be quashed.*
> *ii. Any other writ, order or direction which this Hon'ble Court may deem just and proper in the facts and circumstances of the case, may kindly be passed in favour of the humble petitioner.*
> *iii. Cost of the petition is awarded in favour of the petitioner."*

2. Mr. Sandeep Bhandawat, learned counsel for the petitioner, submits that a search was conducted by the Income-Tax Department under Section 132 of the Income Tax Act, 1961 (hereinafter referred to as "the Act of 1961"). During the course of assessment, a notice under Section 142(1) of the Act of 1961 was

issued. Thereafter, regular assessment under Section 143(3) of the Act of 1961 was made. He further submits that while an appeal was preferred against the order dated 21.06.2018, the petitioner received a notice dated 27.08.2018 (Annex.4) requiring personal presence under Section 131 of the Act of 1961, which is the impugned order.

2.1 Learned counsel for the petitioner makes a limited submission that although Section 131 of the Act of 1961 empowers the Authority to enforce the attendance of any person, but at the same time, the petitioner may be permitted to appear alongwith the authorized representative, so as to make more efficient representation of books of accounts and other documents as specifically asked by the Authority.

3. Learned counsel for the respondent does not oppose the prayer made by learned counsel for the petitioner.

4. This Court, considering the limited submission having been made that the petitioner may be permitted to appear alongwith the authorized representative to explain the books of accounts and other documents before the Authorities in question in pursuance of the impugned notice dated 27.08.2018, is inclined to dispose of the present writ petition, while directing the respondents Authorities to permit the petitioner to appear alongwith the authorized representative in pursuance of the impugned notice dated 27.08.2018 (Annexure-4).

5. All pending applications stand disposed of.

(MADAN GOPAL VYAS),J (DR.PUSHPENDRA SINGH BHATI),J

65-devrajP/-