HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D. B. Civil Writ Petition No. 9309/2024

Smt. Rama Gupta, Aged About 67 Years, Legal Heir of Late Shri Pramod Kuamr Gputa, Resident At 4/1 B Racquet Court Road, Civil Line Delhi 110054

----Petitioner

Versus

Deputy Commissioner of Income Tax, Office of The Deputy Commissioner of Income Tax, Central Circle 4, Jaipur, Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur, Rajasthan 302005.

----Respondent

For Petitioner	:	Mr. Mohit Soni, Advocate
For Respondent	:	Mr. Siddharth Bapna, Advocate

HON'BLE THE CHIEF JUSTICE MR. MANINDRA MOHAN SHRIVASTAVA
HON'BLE MR. JUSTICE BHUWAN GOYAL

Order

31/05/2024

1. Heard.

2. Though notice under Section 148 of Income Tax Act, 1961 (for short 'the Act') is under challenge in this petition along with the order of assessment also, we find that the petitioner did not take any remedy against notice under Section 148 of the Act which was issued on 28.03.2023 but participated in the assessment proceedings. It is only after the passing of reassessment order that instant writ petition has been filed.

3. Learned counsel for the respondent, on an advance copy, would submit that in the circumstances when the petitioner has chosen not to challenge notice under Section 148 of the Act and participated in reassessment proceedings, this petition may not be

entertained as the issue can be examined even by the Appellate Authority.

4. Taking into consideration the submissions and the circumstances of the case, we are not inclined to exercise our jurisdiction under Article 226 of the Constitution of India in the matter of challenge to the validity of notice dated 28.03.2023 particularly when the petitioner himself did not challenge the same, but participated in the reassessment proceedings.

5. The petition is dismissed with liberty to the petitioner to take all the grounds which are available to him under the law in the matter of challenge to reassessment order including the reassessment notices.

(BHUWAN GOYAL),J (MANINDRA MOHAN SHRIVASTAVA),CJ

MANOJ NARWANI/PAYAL/3