

Archana Jain v. Principal Commissioner of Income Tax-1, Kanpur and Two Others

Writ Tax No.453 of 2022

Supplied court order; no reported citation stated | 2022-03-30

Writ dismissed following withdrawal request after competing email and postal-dispatch submissions; no general limitation holding.

148 | 149(1)

Division Bench | Surya Prakash Kesarwani | Jayant Banerji

Competing submissions; no final issuance-date ruling

Petitioner's email timing argument and Revenue's postal-dispatch allegation are attributed submissions. The source does not decide a general limitation rule or find fraud.

01 FACTS OF THE CASE

Archana Jain challenged a Section 148 notice dated 31 March 2021 in WritTax 453/2022. Her counsel said it was digitally signed 31 March 2021 but emailed 1 April 2021 at 06:37 AM and received at about 04:59 PM, and argued that it was outside Section 149(1) limitation. These are the petitioner's submissions.

Source: [PDF p.1 \(complete supplied order\)](#)

02 DISCUSSION BY THE HON'BLE COURT

Revenue counsel stated on instructions that the notice had also been sent by speed post on 31 March 2021 and produced a photocopy of the postal receipt, which was retained on record. Revenue then alleged suppression of that postal dispatch. This allegation is not an express judicial finding of fraud.

Source: [PDF p.1 \(complete supplied order\)](#)

03 JUDICIAL DECISION

Petitioner's counsel then requested dismissal as withdrawn. The operative paragraph states that the writ petition is dismissed.

Source: [PDF p.1 \(complete supplied order\)](#)

04 OUTCOME / IN WHOSE FAVOUR

The writ ended following the withdrawal request. The Court did not announce a general rule that digital signing, emailing, receipt or postal dispatch controls issuance for limitation purposes.

Source: [PDF p.1 \(complete supplied order\)](#)

05 AKHB REVIEW POINT

Preserve the competing electronic and postal narratives as attributed submissions and identify the receipt as the document produced. Do not turn this procedural dismissal into a binding merits holding on Section 149 limitation or a concluded suppression finding. No AY/PAN is stated.

Source: [PDF p.1 \(complete supplied order\)](#)

SOURCE & VERIFICATIONSupplied court order - exact individual source bytes verified

Complete supplied one-page original read and visually inspected; original PDF bytes verified by SHA-256. Only source-identified provisions and assessment years are recorded. No PAN is stated. Subsequent treatment and current law have not been cleared.

Open cited source rendition**STATUTORY SCOPE**

Only source-identified provisions are recorded. No current monetary threshold, current statutory equivalence or 2025 Act applicability is inferred.

LATER TREATMENT

Source checked 2026-10-19. Subsequent proceedings and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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