

Ved Prakash Agarwal , Huf Thru. Karta , Old Galla Mandi , v. Chief Commissioner Of Income Tax , Income Tax Office , Allahabad And Others

WRIT TAX No. 125 of 2024

Supplied court order; no reported citation stated | 2024-05-14

No case for interim relief was found. Counter affidavit within four weeks, rejoinder within two weeks thereafter; list 9 July 2024.

148A(b) | 148A(d) | 148 | 143(2) | 142(1) | 143(3)

Division Bench | Sangeeta Chandra | Brij Raj Singh

Interim order only

This source does not finally dispose of the proceeding. Later orders and present status have not been verified.

01 FACTS OF THE CASE

For AY 2017-18 the HUF challenged reopening after Rs.75 lakh demonetisation deposits had been explained during scrutiny concluded 4 July 2019. It alleged change of opinion in the 13 March 2024 Section 148 A(d) order and 15 March 2024 notice.

Source: [PDF p.1](#); [PDF p.2](#)

02 DISCUSSION BY THE HON'BLE COURT

Petitioner relied on earlier scrutiny and change-of-opinion authorities. Revenue pointed to audit objections and the amended Section 148 explanation. The Court's view was expressly prima facie.

Source: [PDF p.2](#); [PDF p.3](#)

03 JUDICIAL DECISION

No case for interim relief was found. Counter affidavit within four weeks, rejoinder within two weeks thereafter; list 9 July 2024.

Source: [PDF p.3](#)

04 OUTCOME / IN WHOSE FAVOUR

Interim relief was refused, while the writ remained pending.

Source: [PDF p.3](#)

05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

What was actually decided — The operative legal result is refusal of interim relief on a prima-facie assessment, followed by directions for counter and rejoinder affidavits. The Court did not finally determine whether the reopening was valid. The earlier scrutiny of the same Rs.75 lakh deposits and the taxpayer's change-of-opinion argument are important to the controversy, but neither their recital nor the refusal of protection resolves the writ's eventual merits. (Source: Paras.4–14; PDF 2,3.)

The unresolved statutory tension — The taxpayer relied on prior scrutiny of the deposits and the cited change-of-opinion authorities. Revenue relied on audit objections and its account of the amended Section 148 explanation, pointing to the objections reproduced in the notice. The order places these competing positions side by side without an extended reconciliation. The central question for a similar challenge is whether the precise information now relied on differs from the material and issue previously examined, and how the applicable statutory version affects that enquiry. The order is not authority for the proposition that every audit objection defeats a change-of-opinion challenge. (Source: Paras.4–11; PDF 2,3.)

Practical implications for the record and relief sought — A taxpayer considering a similar challenge should place the earlier Section 142(1) questions, replies and Section 143(3) order alongside the later audit objection, Section 148A(b) notice, response and Section 148A(d) reasons. That comparison identifies what the authority previously examined and what Revenue now says justified reopening. Separately identify the precise interim restraint requested and the stage reached in reassessment. Here the requested protection was refused while pleadings continued; the refusal neither quashed the proceedings nor finally dismissed the writ, and did not establish that the amount was escaped income. (Source: Paras.2–14; PDF 1,2,3.)

Source and temporal limits — The four-week counter-affidavit period and two weeks thereafter for rejoinder were directions in this 14 May 2024 order, with listing on 9 July 2024. They do not establish later compliance or the present status of the petition. The amendment description is recorded as Revenue counsel's submission; no current-law clearance, subsequent appellate treatment or universal reopening rule is claimed. (Source: Paras.10–14; PDF 3.)

Source: [What was actually decided: PDF p.2](#); [What was actually decided: PDF p.3](#); [The unresolved statutory tension: PDF p.2](#); [The unresolved statutory tension: PDF p.3](#); [Practical implications for the record and relief sought: PDF p.1](#); [Practical implications for the record and relief sought: PDF p.2](#); [Practical implications for the record and relief sought: PDF p.3](#); [Source and temporal limits: PDF p.3](#)

SOURCE & VERIFICATION

[Supplied court order - exact individual source bytes verified](#)

Complete supplied 3-page original read and visually inspected; original bytes independently SHA-256 verified against source map and ledger. No present-law or subsequent-treatment clearance is claimed.

[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 2026-10-21. 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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General legal and tax research only; not legal or tax advice. Verify the complete judgment, applicable statutory version and subsequent treatment before reliance. The Expert Comments section is editorial analysis, not the Court's holding. No current-law clearance is claimed.