

Anju Singh

Civil Writ Jurisdiction Case No.14188 of 2022

FORUM

Patna High Court

ORDER DATE

21 Jun 2023

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

On comparative examination of Sections 148 and 148A of the Act, it can be easily culled out that Section 148A lays down the requisite conditions before issuance of a notice under Section 148 of the Act. The proviso to Section 148 restricts the Assessing Officer from issuance of a notice without prior approval of the specified authority. Section 148A lays down a procedure as a condition precedent for issuance of a notice under Section 148. The condition of prior approval of specified authority under Section 148 is satisfied once prior approval of specified authority is granted under Clause (d) of Section 148A of the Act, in our considered opinion. 22. We do not find breach of any mandatory requirement stipulated under Section 148A of the Act which would require this Court's interference at the stage of issuance of notice, in exercise of extraordinary writ jurisdiction under Article 226 of the Constitution of India. 23. We do not find any merit in this application, which is accordingly dismissed. Rajesh/Sachin/- I agree. Jitendra Kumar, J

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 709-731

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