

Lakhendra Kumar Raushan @ Lakhendra Kumar Roushan

Civil Writ Jurisdiction Case No.8526 of 2023

FORUM

Patna High Court

ORDER DATE

05 Oct 2023

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

The corrigendum has more specification in so far as the unexplained investments, with respect to purchase of agriculture land coming to Rs. 26,72,000/- and the purchase of a vehicle coming to Rs. 6,69,277/-. We cannot but notice that the corrigendum is dated 30.05.2023 while the order passed under Section 148A(d) is dated 24.03.2023 on which date itself the notice under Section 148 was issued; the latter two documents having been produced as Annexure-13 and Annexure-14. Hence, obviously, there is infirmity and illegality in the order passed under Section 148A(d) which vitiates the further notice issued under Section 148. 14. The corrigendum issued more than two months after the order under Section 148A(d) vitiates the order beyond repair. We also notice that sufficient material regarding the assets on which investments are alleged to have been made have also not been disclosed in the notice under Section 148A(b). If an agriculture land is referred to, it is only proper that the description along with the details of the location as also the specification of the deed by which the acquisition was made should be informed to the assessee. Similarly in the case of a vehicle, the Registration Number and the details are to be supplied. Only such information supplied would enable the assessee to make an effective reply; even if the said investments are picked out from the assets and liabilities declared by the assessee based on which the proceedings were initiated. We hence set aside Annexures 10, 13 and 14. We make it clear that the Assessing Officer would be entitled to initiate fresh proceedings subject to just exceptions. 15. The writ petition is allowed leaving liberty as above.

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 828-841

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