

Salik Khan

Civil Writ Jurisdiction Case No.7568 of 2024

FORUM

Patna High Court

ORDER DATE

06 May 2024

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

It was held that the new provisions substituted by the Finance Act, 2021 were remedial and benevolent in nature; substituted with a specific aim and object to protect the rights and interest of the assesseees. The same was also in public interest and by virtue of the judgment of various High Courts, there would be no re- assessment proceedings if the benevolent provisions of Finance Act, 2021 is applied across the board. It was only in such circumstances that the judgments in appeal before the Hon'ble Supreme Court were modified and substituted, specifically providing for the Assessing Officers who had issued notices post 01.04.2021, without following the procedure under Section 148A to provide the respective assesseees information and material relied upon by the Revenue within thirty days so that the assesseees can reply to the show cause notices within two weeks thereafter. 7. The judgment of the Hon'ble Supreme Court is dated 04.05.2022 and in that circumstances every noticee/assessee should have been supplied the information and material relied upon by the Revenue within thirty days. Here the notice under Section 148A was issued on 23.06.2022 after almost a year from the date provided by the Hon'ble Supreme Court. 8. In the above circumstances, we do not find a way to permit the re-assessment under Section 148 to be continued. We allow the writ petition interfering with the orders passed beyond the period of limitation provided and the extended period as provided by the Hon'ble Supreme Court in the cited judgment. 9. It goes without saying that demand notices issued pursuant to the assessment order stands quashed.

SOURCE & VERIFICATION

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