

Patna Smart City Limited

Civil Writ Jurisdiction Case No.12174 of 2024

FORUM

Patna High Court

ORDER DATE

03 Sep 2024

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

The learned Counsel for the petitioner asserted that the petitioner does not come under any of the categories prescribed. However, we are of the opinion that the guidelines are only for compulsory selection of returns for scrutiny and it does not preclude random selection for scrutiny by the Assessing Officers. The categories coming under the guidelines are those which are to be taken up mandatorily for scrutiny and this does not create any restriction of any other category being taken up for scrutiny. 3. The next contention is one of violation of principles of natural justice, insofar as no hearing having been granted to the assessee. Admittedly, the petitioner while uploading the application did not seek for an opportunity for personal hearing. The petitioner's contention is that the reply filed specifically sought for such personal hearing. As per the system generated notices and uploading of on-line replies in specified forms; there is a specific column provided for requesting personal hearing. Unless the personal hearing is sought for, there would be no requirement to issue such personal hearing. Admittedly, in the present case, the column for personal hearing was not ticked as 'Yes'. The reply was filed and it was duly considered in the order passed. We find absolutely no reason to interfere with the order also on the ground of violation of principles of natural justice. 4. On the above reasoning, we find absolutely no reason to invoke the extra ordinary remedy under Article 226. We dismiss the writ petition, however, leaving the petitioner to file an appeal, if so desired, subject to just exceptions; including that of limitation.

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 972-974

READ ORDER

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