

Naubind Singh

Civil Writ Jurisdiction Case No.9288 of 2023

FORUM

Patna High Court

ORDER DATE

11 Sep 2024

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

7. In the cited decision of Meenu Chaufla (supra), the application of adjournment filed by the assessee was not rejected or responded to. The contention of the assessee was also that they had filed a reply on 27.03.2022 but the Online portal itself was closed by the respondents on 24.03.2022. Further, the assessee though could not upload the reply; submitted it through an e-mail addressed to the Assessing Officer. The impugned order was passed after the e-mail was received by the Assessing Officer. The non-consideration of the reply received was also found to have vitiated the order challenged therein. The instant case differs on facts distinctly. 8. The petitioner as has been noticed, submits that Annexure- 3 was never received by him but produced it along with the writ petition. Likewise, Annexure- 4 reply is said to have been filed on 22.04.2024, after the order was passed. The petitioner was granted time up to 14.04.2023 and the order was passed only on 21.04.2023. There is no question of any remand being made for the purpose of hearing. 9. We also notice that the order issued under Section 148A(d) of the Act is not conclusive since, now the petitioner will be issued with a notice under Section 148. 10. The counter affidavit of the respondents indicates that a notice has already been issued under Section 148 on 21.04.2023. 11. The petitioner would be entitled to raise all contentions in reply to the said show cause notice, if the same has not been concluded till now. 12. The writ petition stands dismissed with the above liberty.

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