

Chandra Shekhar

Civil Writ Jurisdiction Case No.8351 of 2024

FORUM

Patna High Court

ORDER DATE

05 Feb 2025

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

6th Proviso Provided also that where immediately after the exclusion of the period referred to in the immediately preceding proviso, the period of limitation available to the Assessing Officer for passing an order under clause (d) of section 148A is less than seven days, such remaining period shall be extended to seven days and the period of limitation under this sub-section shall be deemed to be extended accordingly." 11. Combined reading of 5th and 6th Proviso, it is crystal clear that delay is required to be taken note of with reference to notice. In the present case notice means first notice issued on 28.03.2024 and it is within the time-limit stipulated and Assessing Officer has jurisdiction. 12. In view of these facts and circumstances, the present writ petition is pre-mature. Accordingly, the present writ petition stands disposed of reserving liberty to the petitioner to participate in the process undertaken by the Revenue in the light of impugned order and notice and co-operate. 13. C.W.J.C. No. 8351 of 2024 is disposed of.

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 1004-1013

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