

Ankit Agarwal

Civil Writ Jurisdiction Case No.5202 of 2024

Patna High Court | Order: 18 Apr 2025

01 FACTS OF THE CASE

Ankit Agarwal challenged reassessment proceedings for AY 2015-16 initiated on information treating him as a non-filer. The dispute included the correctness of that information, the effective section 148A(b) opportunity and the conditions for extended limitation.

02 DISCUSSION BY THE HON'BLE COURT

The Court found that the notice relied on incorrect information unsupported by material and did not provide an effective statutory show-cause opportunity. Non-response did not cure that defect; the section 149 conditions remained relevant to a notice issued after three years.

03 JUDICIAL DECISION

The Court found the section 148A(b) notice ineffective and based on incorrect information unsupported by material. It held that initiation by the section 148 notice dated 6 April 2022 was vitiated and quashed the impugned orders and demand.

04 OUTCOME - IN FAVOUR OF

Taxpayer / petitioner - impugned orders and demand quashed.

05 AKHB REVIEW POINT

Compare the precise alleged transaction, supporting information, service record and statutory conditions applicable to the relevant notice date.

SOURCE & VERIFICATION

Source court copy, reliefs and paragraphs 41-44; read the complete reasoning for the limitation context.

[Read the complete original order \(PDF\)](#)

AI DISCLOSURE

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