

Court No. - 3

Case :- WRIT TAX No. - 453 of 2022

Petitioner :- Archana Jain

Respondent :- Principal Commissioner Of Income Tax -1, Kanpur And 2 Others

Counsel for Petitioner :- Parv Agarwal

Counsel for Respondent :- Gaurav Mahajan

Hon'ble Surya Prakash Kesarwani,J.

Hon'ble Jayant Banerji,J.

Learned counsel for the petitioner submits that the impugned notice under Section 148 of the Income Tax Act, 1961, dated 31.03.2021 was digitally signed on 31.03.2021 but it was issued on 01.04.2021 at 06:37 A.M. through e-mail which was received by the petitioner in the evening at about 04:59 P.M. He, therefore, submits that since the notice was issued on 1st April whereas the limitation had expired on 31st March. Therefore, the impugned notice is without jurisdiction since it has not been issued within the period of limitation provided under Section 149(1) of the Act, 1961.

Learned counsel for the respondent Income Tax Department states on instructions that the impugned notice was also sent to the petitioner by speed post on 31.03.2021. He has also produced a photostat copy of the postal receipt for the aforesaid speed post sent to the petitioner, which is kept on record.

Learned counsel for the respondent Income Tax Department now submits that this writ petition has been filed suppressing material facts that the notice was also sent to the petitioner by speed post on 31.03.2021.

Now Sri Parv Agarwal, learned counsel for the petitioner states that the writ petition may be dismissed as withdrawn.

In view of the aforesaid, **the writ petition is dismissed.**

Order Date :- 30.3.2022

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