

Court No. - 3

Case :- WRIT TAX No. - 210 of 2024

Petitioner :- Ashok Kumar Mehrotra

Respondent :- Chief Commissioner Of Income Tax, Income Tax Office Allahabad And Another

Counsel for Petitioner :- Pradeep Agrawal, Amar Mani Tiwari

Counsel for Respondent :- Kushagra Dikshit

Hon'ble Mrs. Sangeeta Chandra, J.

Hon'ble Shree Prakash Singh, J.

Heard learned counsel for the petitioner and learned counsel for the respondents.

This writ petition has been filed with the following main prayers:

"(a) Issue a writ, order or directions in the nature of writ of certiorari quashing the impugned notice issued under clause (b) of Section 148A of the Income Tax Act dated 23.02.2024 (Annexure No. 1) for the A.Y. 2017-18.

(b) Issue a writ, order or direction in the nature of writ of certiorari quashing the impugned order passed under clause (d) of Section 148A dated 27.03.2024 and the consequential notice issued under Section 148 dated 27.03.2024 for the A.Y. 2017-18 contained in Annexure No. 2 & 3 after summoning the records

(c) Issue a writ, order or direction in the nature of writ of certiorari quashing the sanction granted by the Opp. Party No.1 in a mechanical manner without proper application of mind is bad in law.

(d) Issue a writ, order or direction in the nature of writ of mandamus directing the Opp. Parties not to proceed further in pursuance of notice u/s 148 of the Income Tax Act for A.Y. 2017-18 during the pendency of this writ petition before this Hon'ble court."

List alongwith Writ Tax No. 127 of 2024, 'Smt. Pushpa Saini Vs. Union of India and others and Writ Tax No. 196 of 2024, 'Jai Prakash Jaiswal Vs. Union of India and Others'.

In the meantime, pleadings be exchanged between the parties.

The learned counsel for the petitioners is apprehending that the final assessment order will be passed, it is directed that till the next date of listing, although proceedings may go on and petitioner will participate in the proceedings but no final order be passed under Section 148 of the Income Tax Act.

List this case on 20.08.2024.

Order Date :- 13.8.2024

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