



2025:CGHC:56928

NAFR**HIGH COURT OF CHHATTISGARH AT BILASPUR****WPT No. 61 of 2021**

Sunil Re-Rollers And Steel Pvt. Ltd. 560 Urla Industrial Area, Urla , District Raipur , Chhattisgarh Through Managing Director Anil Nacharani, Aged About 51 Years, Son Of Late Shri N.P. Nachrani, R/o House No. 11, Jal Vihar Colony, Near Marine Driver, Raipur Chhattisgarh., District : Raipur, Chhattisgarh

--- Petitioner**versus**

Assistant Commissioner Of Income Tax Central Circle 1, Raipur , District Raipur Chhattisgarh., District : Raipur, Chhattisgarh

--- Respondent**WPT No. 63 of 2021**

Sunil Re- Rollers And Steel Pvt. Ltd. 560 Urla Industrial Area, Urla , District Raipur , Chhattisgarh Through Managing Director Anil Nacharani, Aged About 51 Years, Son Of Late Shri N.P. Nachrani, R/o House No. 11, Jal Vihar Colony, Near Marine Driver, Raipur Chhattisgarh., District : Raipur, Chhattisgarh

---Petitioner**Versus**

Assistant Commissioner Of Income Tax Central Circle 1, Raipur , District Raipur Chhattisgarh., District : Raipur, Chhattisgarh

--- Respondent**WPT No. 62 of 2021**

Sunil Re- Rollers And Steel Pvt. Ltd. 560 Urla Industrial Area, Urla, District Raipur, Chhattisgarh, Through Managing Director - Anil Nacharani, Aged About 51 Years, Son Of - Late Shri N.P. Nachrani, R/o. House No. 11, Jal Vihar Colony, Near Marine Drive, Raipur (Chhattisgarh), District : Raipur, Chhattisgarh

---Petitioner**Versus**

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Assistant Commissioner Of Income Tax Central Circle 1, Raipur, District Raipur
(Chhattisgarh), District : Raipur, Chhattisgarh

--- Respondent

For Petitioner	:	Mr. Kishore Bhaduri, Sr. Advocate with Mr. Sabyasachi Bhaduri and Mr. Harsh Dave, Advocates
For Respondent	:	Mr. Vijay Chawla, Advocate on behalf of Mr. Amit Choudhary, Advocate

(Hon'ble Shri Justice Naresh Kumar Chandravanshi)

Order on Board

24.11.2025

1. Since the issue involved in all the above three cases is similar, they are being heard and decided by this common order.
2. The petitioner has preferred this writ petition under Article 226 of the Constitution of India, seeking following relief(s):-

The Petitioner most humbly begs to pray before this Hon'ble Court:

10.1 That the Hon'ble Court may kindly be pleased to call for the entire records pertaining to the present case.

10.2 That the Hon'ble court may kindly be pleased to quash the impugned notice dated 25.02.2021 (Annexure-P/1) and in lieu thereof quash/set aside the impugned letters/notice dated 22.03.2021 (Annexure-P/2) and 05.04.2021 (Annexure-P/3) issued in furtherance of assessment proceedings initiated as against the petitioner.

10.3 That, this Hon'ble Court may kindly be pleased to grant any other relief(s), which it may deemed fit and proper in the aforesaid facts and circumstances of the case.

10.4 Cost of the petition may kindly be allowed.

3. Learned Sr. counsel appearing for the petitioner submits that earlier petitioner had filed return for the assessment year 2010-11, 2011-12 and 2012-13, in which he disclosed all his assets and after scrutiny of the same, assessment order was passed by Assessing Officer. Subsequently, in the year 2020-2021, the respondent again issued notice dated 25.02.2021 (Annexure-P/1) under Section 153A of the Income Tax Act, 1961 (for short 'the Act 1961') alleging therein that there is escapement of income for the assessment year 2010-11, 2011-12 & 2012-13. The petitioner filed objection in this regard, which was rejected by the respondent authorities vide Order dated 22.3.2021 (Annexure-P/2), without dealing with the objections raised by the petitioner. Thereafter the petitioner again filed reply to Annexure-P/2 vide Annexure-P/6 dated 26.3.2021, despite that the respondents again issued notice dated 05.4.2021 (Annexure-P/3), without deciding reply to the objections filed by the petitioner (Annexure-P/6). Learned Sr. counsel further submits that since all the assessts were disclosed by the petitioner in the year 2012-13 itself and it was also accepted by the Assessing Officer, therefore, without following the provisions of Section 153 A of the Act 1961, they could not issue notice, hence, he prays that this petition may be admitted for hearing.

4. Per contra, learned counsel for the respondent would submit that assessment orders to the return filed by the petitioner for the year 2010-2011, 2011-12 and 2012-13 were passed, but since, some documents were received to the Department disclosing escapement of income by the petitioner, therefore, show-cause notice dated 25.02.2021 (Annexure-P/1) under Section 153A of the Act, 1961 was issued, to which the petitioner had filed objection, which was decided by the Assessing Officer vide Annexure-P/2 dated 22.3.2021. In that order it has been specifically mentioned in

respect of what were the assessts of the petitioner pertaining to escapement of income. Thereafter, again notice dated 05.4.2021 (Annexure-P/3) has been issued to the petitioner, but without submitting reply to Annexure-P/3 and without entering appearance before the Assessing Officer, the petitioner has directly filed instant petitions. He would further submit that after passing the order by the Assessing Officer, the petitioner filed instant petitions in which, stay has been granted in his favour, therefore, final order has not been passed.

5. Perusal of the records shows that notices were issued twice to the petitioner, objection was also decided by the respondent/Assessing Officer, but because of stay granted in instant petitions, final order has not been passed.

6. Having considered aforesaid facts situation of the case, particularly considering the alternative remedy available to the petitioner, without going into the merits to the case, this Court is not inclined to entertain these writ petitions. Hence, these petitions are disposed of granting liberty to the respondent authority to pass final order in accordance with law. Thereafter, if any grievance is left with the petitioner, then he may take recourse to law.

7. In view of the above, these writ petitions are disposed of accordingly.

8. Consequently, Interim order passed by this Court on 19.5.2021, granting stay, is vacated.

Sd/-
(Naresh Kumar Chandravanshi)
Judge