HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

S.B. Civil Writ Petition No. 5971/2019

Anita Singhvi W/o Dr. Abhishek Manu Singhvi, Aged About 54 Years, R/o A 129, Neeti Bagh, New Delhi - 110049.

----Petitioner

Versus

1. Assistant Commissioner Of Income-Tax, Circle 1, Jodhpur.
2. Joint Commissioner Of Income Tax, Circle 1, Jodhpur.
3. Joint Commissioner Of Income Tax, Range-1, Jodhpur.

----Respondents

For Petitioner(s) : Mr. M.S. Singhvi, Sr. Advocate with Mr. Ramit Mehta, Mr. Amit Bhandari and Mr. Anjay Kothari

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HON'BLE MR. JUSTICE P.K. LOHRA

Order

06/05/2019

It is submitted by learned Senior Counsel that after assessment of income under Section 143(1) of the Income Tax Act, 1961 (for short, 'Act') for Assessment Year 2015-16, the Assistant Commissioner, Income Tax/Deputy Commissioner, Circle I, Jodhpur issued notice (Annex.1) under Section 148 of the Act for reopening the assessment precisely by observing that he has "reasons to believe" that some income chargeable to tax has escaped assessment. It is also argued by learned Senior Counsel that pursuant to the notice when objections were submitted, same were not dealt with objectively and rejected in a cursory manner on 21.01.2019 (Annex.2). Learned Senior Counsel has also contended that the reasons for reopening of assessment are not recorded by author of notice but by the Joint Commissioner, Income Tax vide Annex.6 prior to issuance of sanction under Section 151 of the Act. It is also submitted by learned Senior Counsel that for resorting to Section 147/148 of the Act, the competent authority has taken into consideration some of the entries of a jeweler, showing purchase of jewelery by the petitioner on payment of cash amount, but the said entries may be digital carry no evidentiary value. In support thereof, learned counsel has placed reliance on a decision of Supreme Court in Common Cause (A Registered Society) Vs. UOI : (2017) 394 ITR 220.

I have bestowed my consideration to the arguments.

Issue notice. Issue notice of stay application also. Notices are made returnable on 05.07.2019.

In the meanwhile and until next date of hearing, the respondents-Income Tax Department may not proceed against the petitioner pursuant to impugned communications (Annex.1 & 2) respectively.

(P.K. LOHRA),J

129-Bharti/-