

**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT
JODHPUR**

D.B. Civil Writ Petition No. 17024/2022

M/s Nagaur Agencies, Having Office At G17, Krishi Upaj Mandi,
Nagaur 341001, Rajasthan, India Through Its Partner Sh. Pawan
Kumar Mittal S/o Sohan Lal Agarwal Aged About 54 Years R/o B
401 Swapan Lok Apartment, Vimal Ji Ki Badi, Karni Colony,
Nagaur, Rajasthan 341001

-----Petitioner

Versus

1. Income Tax Officer, Ward 1, I/f Br Mirdha College,
Manasar Road, Nagaur, Rajasthan 341001
2. Central Board Of Direct Taxes, North Block, Secretariat
Building, New Delhi 110001

-----Respondents

For Petitioner(s) : Mr. Mahendra Gargieya through V.C.
Mr. Jaideep Singh Saluja

For Respondent(s) : Mr. K.K. Bissa
Ms. Surbhi Bissa

**HON'BLE THE CHIEF JUSTICE MR. PANKAJ MITHAL
HON'BLE MS. JUSTICE REKHA BORANA**

Order

21/11/2022

The challenge in this petition is to the proceedings under
Section 148 of the Income Tax Act regarding the reassessment for
the assessment year 2014-15.

The first submission of learned counsel for the petitioner is
that the notice under Section 148 is patently barred by limitation
and therefore, consequential proceedings are without jurisdiction.
The second submission is that by reopening the assessment, the
Assessing Officer is trying to review the assessment order already
passed.

Learned counsel for the petitioner is directed to serve copy of this petition upon Mr. K.K. Bissa, learned counsel appearing for respondents no. 1 and 2 during the course of the day, who may seek instructions and file counter affidavit within one month.

List this petition after one month.

Till the next date of hearing, further proceedings pursuant to the impugned notice dated 26.07.2022 (Annx.P/6) under Section 148 and the order dated 26.07.2022 (Annx.P/7) passed under Section 148A(d) shall remain in abeyance.

(REKHA BORANA),J

(PANKAJ MITHAL),CJ

2-Jayesh/-



सत्यमेव जयते