HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 2890/2022

Goyal Gums Private Ltd

----Petitioner

Versus

Income Tax Officer

----Respondent

For Petitioner(s)	:	Mr. Sanjay Jhanwar, Senior Advocate through VC assisted by Mr. Rajat Sharma
For Respondent(s)	:	

HON'BLE THE CHIEF JUSTICE MR. AKIL KURESHI
HON'BLE MR. JUSTICE SUDESH BANSAL

Order

21/02/2022

The petitioner has challenged a notice for reopening of assessment for the assessment year 2015-16. The return filed by the petitioner was taken in scrutiny. An order under Section 143(3) of the Income Tax Act was passed by the assessing officer. After reopening such assessment impugned notice was issued beyond a period of 4 years from the end of relevant assessment year. Drawing our attention to the reasons recorded by the assessing officer learned counsel for the petitioner submitted that the reasons lack validity. In the reasons it is stated that the petitioner had been the beneficiary of accommodation entries from one Dishman Pharmaceuticals and Chemicals Ltd. amounting to Rs.1,38,01,052/-. Counsel stated that in the current year there has been no such transaction between Dishman Pharmaceuticals and Chemicals Ltd. and the petitioner. The question of being a beneficiary of accommodation therefore does not arise.

Issue notice, returnable on 21.03.2022.

By way of ad-interim relief the impugned notice is stayed.

(SUDESH BANSAL),J (AKIL KURESHI),CJ

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