HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 3500/2024

Shri Rakesh Chand Choudhary

----Petitioner

Versus

Income Tax Officer

----Respondent

For Petitioner(s)	:	Mr. Prakul Khurana with Mr. Aryan Singh
For Respondent(s)	:	Mr. Sandeep Pathak Ms. Jaya P. Pathak

HON'BLE THE CHIEF JUSTICE MR. MANINDRA MOHAN SHRIVASTAVA

HON'BLE MR. JUSTICE BHUWAN GOYAL

Order

15/04/2024

Learned counsel for the petitioner(s) would submit that the petitioner was not noticed of the assessment proceedings pertaining to assessment year 2013-14 and therefore, he did not know about any assessment order passed pertaining to assessment year 2013-14 and an order under Section 271(1)(b) of the IT Act, impugned in this petition, has been served upon him. He would submit that unless there is valid assessment order passed in accordance with the provisions of law so as to bind legal representative of the deceased, penalty could not be imposed.

Learned counsel for the respondent(s) is granted two weeks' time to file reply placing on record the assessment order, pursuant to which impugned penalty proceedings have been initiated and also clearly state whether the assessments pertaining to assessment year 2013-14 were drawn in accordance with the provisions of law so as to bind legal representative/petitioner.

No coercive steps shall be taken against the petitioner till the next date of hearing.

List along with D.B. Civil Writ Petition No.3429/2024.

The respondent(s) shall be at liberty to move an application for vacation of the stay after filing of the reply.

(BHUWAN GOYAL),J (MANINDRA MOHAN SHRIVASTAVA),CJ

INDER/PAYAL/32