

**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**

D.B. Civil Writ Petition No. 16430/2022

Ira Exotica

-----Petitioner

Versus

Income Tax Officer

-----Respondent

For Petitioner(s)	:	Mr. Sanjay Jhanwar, Sr. Adv. assisted by Mr. Prakul Khurana, Adv. Mr. Rajat Sharma, Adv.
For Respondent(s)	:	Ms. Parinitoo Jain, Adv. with Ms. Arushi Goyal, Adv.

**HON'BLE THE CHIEF JUSTICE MR. PANKAJ MITHAL
HON'BLE MR. JUSTICE ANOOP KUMAR DHAND**

Order

09/11/2022

The petitioner has impugned the notices issued under Section 148 of the Income Tax Act dated 01.04.2021 and 22.07.2022 and the order dated 22.07.2022 passed under Section 148A(d) of the Act.

The matter pertains to the Assessment Year 2013-2014 and it is said that a Company Competent Securities Private Limited gave a sum of Rs.2 crores to the petitioner-Company which was an unaccounted money that has escaped assessment in the hands of Competent Securities Private Limited. Accordingly, proceedings under Section 148 of the Act were initiated against the said Company and those proceedings are subject matter of dispute in D.B. Civil Writ Petition No.362/2022- Competent Securities Private Limited Vs. Dy. Commissioner of Income Tax & Anr. wherein by an order dated 13.01.2022, the petition has been

entertained, notices have been issued and till the next date, the revenue authorities have been restrained from proceeding further in the matter.

The submission of the learned counsel for the petitioner is that if the aforesaid amount has escaped assessment in the hands of Competent Securities Private Limited, it cannot be taxed in the hands of the petitioner and that the entire proceedings initiated under Section 148 of the Act are without jurisdiction.

Be that as it may, since similar proceedings in respect of the Company that gave the amount to the petitioner has been entertained and an interim protection has been granted, we direct this petition to be connected with the aforesaid D.B.Civil Writ Petition No.362/2022 and to list it alongwith it.

In the meantime, Ms. Parinitoo Jain, learned counsel appearing for respondent Nos. 1 and 4 may obtain instructions and, if necessary, file counter affidavit in this petition also.

Issue notice to respondent Nos. 2 and 3.

Till the next date of listing, the respondents are restrained from proceeding further in the matter pursuant to the impugned notices issued under Section 148 of the Act.

(ANOOP KUMAR DHAND),J

(PANKAJ MITHAL),CJ