Court No. - 42

Case :- WRIT TAX No. - 653 of 2023

Petitioner :- Jagat Singh Fauzdar
Respondent :- Principal Chief Commissioner Of Income Tax And Another
Counsel for Petitioner :- Ashish Bansal
Counsel for Respondent :- Gaurav Mahajan

Hon'ble Saumitra Dayal Singh,J.
Hon'ble Rajendra Kumar-IV,J.

1. Heard Sri Ashish Bansal, learned counsel for the petitioner and Sri Manu Ghildyal, learned counsel for the revenue.

2. Submission is, during the course of the original proceeding, the assessing authority had not only issued notice with respect to cash deposited during the year but that the authority had further entertained the objections and recorded statements of the assessee before passing the final assessment order accepting the explanation furnished by the assessee.

3. In such facts, the assessing authority has not surviving power to review that order in the garb of the re-assessment proceedings.

4. Matter requires consideration.

5. Sri Manu Ghildyal, learned counsel for the revenue prays for and is granted six weeks' time to file counter affidavit. Petitioner shall have two weeks thereafter to file rejoinder affidavit.

6. List thereafter.

7. Till the next date of listing, operation and effect of the order and notice dated 05.04.2023 for A.Y. 2017-18 shall remain stayed.

Order Date :- 24.5.2023
Abhilash

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(Rajendra Kumar-IV, J.) **(S. D. Singh, J.)**