

13.06.2025
sayandeep
Sl. No. 02-05
Ct. No. 05

WPA 4889 of 2025
With
CAN 1 of 2025
With
WPA 4147 of 2025
With
WPA 4324 of 2025
With
WPA 4456 of 2025

JKJ Jewellers (S)
Vs.
Union of India & ors.

Mr. J.P. Khaitan, Sr. Advocate
Mr. Pranit Bag
Mr. Anuj Misra
Mr. Balaram Patra
Ms. A. Kayan

.... for the petitioner

Mr. Prithu Dudharia

....for the respondents

Mr. Amit Sharma

....for the respondent in WPA
4147 of 2025

In Re: CAN 1 of 2025 (WPA 4889 of 2025)

1. The instant application being CAN 1 of 2025 has been filed, *inter alia*, praying for quashing of the impugned order dated 31st March, 2025 for assessment year 2023-24. It may be placed on record that challenging an order dated 3rd December, 2024, passed under Section 127 of the Income Tax Act, 1961 (hereinafter referred to as the said Act), the instant writ petition was filed.
2. The matter was taken up for consideration on 25th March, 2025 as also on 28th March, 2025 whereupon this Court by the aforesaid order of 28th March, 2025 by taking note of the case made out by the petitioner and noting *prima facie* there has been a violation of principle of natural justice, however, at the same time observing that since the records

had already been transferred to Jaipur and that the assessment proceedings for the assessment year 2023-2024 was already underway, having regard thereto, this Court permitted the assessment proceedings to go on. At the same time by the aforesaid order, this Court had made it clear that the final order, if any, to be passed by the respondents/assessing officer, shall not be communicated to the petitioner.

3. Incidentally, after conclusion of the assessment proceedings and after passing of the assessment order dated 31st March, 2025, not only the assessing officer communicated the assessment order to the petitioner but also issued a notice under Section 274 read with the Section 270A of the said Act as also a further notice under Section 274 read with Section 271 AAC(1) of the said Act.
4. Mr. Khaitan, learned senior advocate representing the petitioner would however, submit that after filing of the instant application by a further communication dated 20th May, 2025, the assessing officer insisted that the pending demand must be cleared though later, by a further communication dated 21st May, 2025 had withdrawn the letter dated 20th May, 2025. Copies of the aforesaid communications as placed before this Court be taken on record. It is apparent and clear from the above that the service of the assessment order and the consequential demand, *inter alia*, including penalty notices have been communicated and issued to the petitioner on the teeth of order of injunction passed by this Court. He seeks for quashing of the above notices.

5. Heard learned advocates appearing for the respective parties and considering the materials on record, I am of the view that the communication of the assessment order by notice dated 31st March, 2025 and the subsequent demand and the penalty notices which have been issued on the teeth of order of injunction cannot be sustained, the same are accordingly quashed.
6. The respondent No. 4 is directed to file an affidavit before this Court explaining the circumstances under which he had not only communicated the assessment order but had issued the demand notices and the consequential penalty notices on the petitioner.
7. It is made clear that only upon receipt of the explanation by the respondent No. 4, appropriate proceedings may be initiated.
8. The application being CAN 1 of 2025 (WPA 4889 of 2025) is made returnable in the combined monthly list of July, 2025.
9. On the prayer of Mr. Dudharia learned advocate representing the respondents, time to file affidavit-in-opposition in the writ petitions is extended by a period of 6 weeks from date. Reply if any thereto, shall be filed within 2 weeks thereafter.

In RE: WPA 4147 of 2025, WPA 4324 of 2025, WPA 4456 of 2025

10. Let these matters go out list.

(Raja Basu Chowdhury, J.)