

IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN
AT JAIPUR BENCH, JAIPUR

O R D E R

S.B. Civil Writ Petition No. 5399/2011
S.B. Civil Misc. stay Application No.
4896/2011

(State of Rajasthan Versus The Deputy
Commissioner of Income Tax (CIB))

Date of Order :: 13th July, 2011

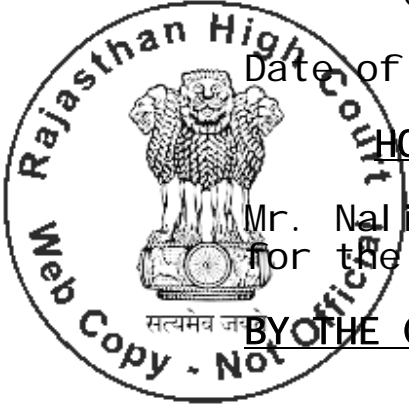
HON' BLE MR. JUSTICE MAHESH BHAGWATI

Mr. Nalin G. Narayan, Deputy Government Counsel
for the State of Rajasthan

BY THE COURT:

By way of the instant writ petition, the petitioner has beseeched to quash and set-aside the order dated 10th August, 2010, whereby the Director of Income Tax (CIB) Rajasthan, Jaipur imposed a penalty of 20,200/- rupees on the petitioner.

Having heard the learned counsel for the petitioner and carefully perused the impugned order, it is noticed that the respondent issued a notice to the petitioner under Section 271FA on 23.2.2010 requiring him to attend his office on 11.3.2010 and show cause as to why the penalty under Section 271 FA should not have been imposed upon him for failure to file the annual information returns within the prescribed time. Pursuant to this notice, a letter was sent stating that annual returns had already been submitted, but on



verification of the facts, it was found that the annual information returns was filed with delay of 202 days. The explanation furnished by the Sub-Registrar in this regard was not found justifiable and thus, it was not accepted. In the absence of any satisfactory explanation for late filing of the annual information return, the respondent imposed a penalty of 20,200/- at the rate of 100 per day, during which the default continued.



I do not find any illegality or perversity in the impugned order. The said order is found to be just and in accordance with the provisions of Section 271 FA of Income Tax Act. No fundamental right or personal right of the petitioner is found to have been infringed. Otherwise too, the petitioner has got efficacious alternate legal remedy to challenge the said order, but the same is not found to have been filed by him. The petitioner cannot be permitted to invoke the extraordinary jurisdiction of this Court under Article 227 of the Constitution of India and thus, the writ petition being totally bereft of any merit deserves to be dismissed in limine.

In view of above, the writ petition fails and the same stands dismissed

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Consequent upon the dismissal of writ petition, the stay application, filed therewith, does not survive and that also stands dismissed.

(MAHESH BHAGWATI), J.

