

**IN THE HIGH COURT OF MADHYA PRADESH
AT JABALPUR**

BEFORE

HON'BLE SHRI JUSTICE SUJOY PAUL

&

HON'BLE SHRI JUSTICE PRAKASH CHANDRA GUPTA

ON THE 30th OF JUNE, 2022

WRIT PETITION No. 11047 of 2022

Between:-

**AGRAWAL PETROLIUM CO. THROUGH ITS
PARTNER SMT. BHAVANA AGRAWAL D/O SHRI
JAGDISH PRASAD AGRAWAL AGED ABOUT 47
YEARS PLOT NO.9 NAPIER TOWN JABALPUR
(MADHYA PRADESH) -482002
OCCUPATION BUSINESS**

.....PETITIONER

(BY SHRI SAPAN USRETHE, ADVOCATE)

AND

- 1. PRINCIPAL COMMISSIONER OF INCOME TAX 1
THROUGH CENTRAL REVENUE BUILDING
NAPIER TOWN JABALPUR (MADHYA PRADESH)**
- 2. INCOME TAX OFFICER WARD 2(1) AAYAKAR
BHAWAN, NAPIER TOWN JABALPUR (MADHYA
PRADESH)**

.....RESPONDENTS

(BY SHRI SANJAY LAL, ADVOCATE)

.....
*This petition coming on for hearing this day, JUSTICE SUJOY
PAUL passed the following:*

ORDER

With the consent finally heard.

The main grievance put forth is that when petitioner received a notice under Section 148A(b) of Income Tax Act, the petitioner filed a reply on 15.03.2022 but the same was not considered by the respondent.

Learned counsel for the parties by placing reliance on para-3 and 6 of the

Preliminary submissions filed on behalf of respondents jointly urged that indisputably petitioner's reply escaped notice of the respondents while passing order under Section 148A(d) of Income Tax Act, 1961. It is agreed that impugned order dated 27.03.2022 (Annexure P/10) may be set side because of aforesaid procedural impropriety of not considering the reply and liberty may be reserved to the department to pass a fresh order in accordance with law after considering the reply.

In view of aforesaid stand of parties, the impugned order dated 27.03.2022 is set aside. Liberty is reserved to pass a fresh order in accordance with law after considering the reply. The consequential notice dated 29.03.2022 (Annexure P/11) is also set aside by reserving aforesaid liberty.

It is made clear that this Court has not expressed any opinion on the merits of the case.

With the aforesaid observation, the writ petition stands allowed and disposed off.

(SUJOY PAUL)
JUDGE

(PRAKASH CHANDRA GUPTA)
JUDGE