



**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT
JODHPUR**

D.B. Civil Writ Petition No. 12358/2022

Hemant Gokhru S/o Phool Chand Gokhru, Aged About 65 Years,
R/o 93 Panchwati, Udaipur 313001, Rajasthan

-----Petitioner

Versus

1. Union Of India, Through Secretary Finance, Ministry Of
Finance, North Block, New Delhi 110001.

2. Principal Chief Commissioner Of Income Tax, Jaipur
Central Revenue Building, B.D. Road, Jaipur.

3. Central Board Of Direct Taxes, Through Chairman,
Department Of Revenue, Ministry Of Finance, North Block,
New Delhi

The Income Tax Officer, Ward No. 1, Bhilwara (Raj.).

-----Respondents

For Petitioner(s) : Dr. Vikas Balia, Sr. Advocate assisted
by Mr. Priyansh Arora

For Respondent(s) : -----

**HON'BLE MR. JUSTICE SANDEEP MEHTA
HON'BLE MR. JUSTICE CHANDRA KUMAR SONGARA**

Order

26/08/2022

Learned Senior Counsel Shri Balia assisted by Shri Priyansh Arora submits that as per first proviso to Section 149 of the Income Tax Act, the impugned notice dated 22.7.2022 issued to the petitioner under Section 148 for the assessment year 2014-2015 is without jurisdiction because it was already time barred under the unamended provision. He further submits that in identical controversy, the Calcutta High Court as well as Punjab High Court and the Division Bench of this Court at Jaipur have passed interim orders.



Issue notice of the writ petition as well as stay application to the respondents. Rule is made returnable in four weeks.

In the meantime, further proceedings as a consequence of the impugned notice dated 22.7.2022 (Annexure-11) shall remain stayed.

(CHANDRA KUMAR SONGARA),J

(SANDEEP MEHTA),J



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