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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CM No.4931-CWP of 2023 in/and
CWP No.4818 of 2023(O&M)
Date of Decision: 23.03.2023

Baljeet Singh ..…... Petitioner

V/s.

Income Tax Officer and Others …....Respondents

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE AMARJOT BHATTI

***

Present: Mr. Rana Gurtej Singh, Advocate
for the petitioner.

Mr. Saurabh Kapoor, Sr. Standing counsel with
Mr. Vaibhav Gupta, Jr. Standing counsel for the respondents.
***

Ritu Bahri, J (Oral)

Learned counsel for the State has informed the Court that the show cause under Section 148A(b) of Income Tax Act, 1961, was uploaded on the portal on 21.03.2022 and the petitioner was given 04 days time to appear in the office of the respondent(s) on 25.03.2022. Learned counsel for the petitioner further states that as per the provisions of Section 148A(b) 07 days time is required to be given for giving reply to this notice and this provision is mandatory which has not been complied with, by the respondent(s).

Keeping in view the above fact, the present petition is allowed and the order and notice (Annexure P1) under Section 148(b) and consequential notice (Annexure P2) dated 21.03.2022 under Section 148 of the Income Tax Act, 1961 is being set aside. However, liberty is granted to the respondents to proceed, in accordance with law as per Section 148A(b) of the Income Tax Act, 1961, after giving due opportunity to the petitioner.

Pending application(s), if any, also stand(s) disposed of.

23rd March, 2023 **(RITU BAHRI)**
Sonia Puri **JUDGE**

(AMARJOT BHATTI)
JUDGE

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