(1991) 07 AHC CK 0033

In the Allahabad High Court

Case No : Civil Miscellaneous Writ Petition No. Nil of 1991

Anand Kumar Sharma APPELLANT

Vs

Assistant Commissioner of Income Tax RESPONDENT

Date of Decision : 09-07-1991

Acts Referred:

Constitution of India, 1950 — Article 226
Income Tax Act, 1961 — Section 148

Citation : (1992) 198 ITR 121

Hon'ble Judges : R.R. Misra, J;R.B. Mehrotra, J

Bench : Division Bench

Judgement

1. Heard learned counsel for the parties. The sole grievance raised on behalf of the petitioner in this petition is that, after service of the notice u/s 148 of the Act for the assessment years 1986-87 and 1987-88 and the petitioner informing the Assistant Commissioner of Income Tax (assessing authority) that the return filed originally may be treated as a return filed in compliance with the notice u/s 148 of the Act for the said two assessment years, the assessing authority has refused to disclose the reasons for taking action u/s 148 of the Act. In view of the fact that the assessee has stated that the return filed originally by him may be treated as a return filed in compliance with Section 148 of the Act for the said assessment years, we direct the sole opposite party (assessing authority) to disclose the reasons for taking action u/s 148 of the Act for the said assessment years to the petitioner within two weeks from the date of production of a certified copy of this order before him.

2. Let a certified copy of this order be given to learned counsel for the petitioner on payment of usual charges within three days. We dispose of this writ petition accordingly.