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(1990) 03 AHC CK 0037

In the Allahabad High Court

Case No : Civil Miscellaneous Writ Petition No. Nil of 1980

Lala Ram Vishan Das APPELLANT

Vs

Income Tax Officer RESPONDENT

Date of Decision : 14-03-1990

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

Citation : (1990) 185 ITR 492

Hon'ble Judges : R.K. Gulati, J;A.P. Misra, J

Bench : Division Bench

Final Decision : Allowed

Judgement

1. Heard learned counsel fur the petitioner. The present writ petition has been filed for quashing the notice u/s 148 of the Income Tax Act (annexure-3 to the writ petition). The contention raised by learned counsel for the petitioner is that the aforesaid notice does not disclose any material on the basis of which the same has been issued.

2. After hearing learned counsel for the parties, we think it appropriate to dispose of this petition even at the stage of admission. On the facts an circumstances of this case, we direct the petitioner to file the return and the respondent shall, thereafter, disclose the material to the petitioner. In this view of the matter, we do not find it proper to interfere with the notice issued by the respondent, under Article 226 of the Constitution. The writ petition is accordingly disposed of with the aforesaid observation.

3. Certified copy of this order be issued to the counsel for the petitioner on payment of usual charges within 24 hours.

