

CWP-11420-2023

G R OVERSEAS VS NATIONAL FACELESS ASSESSMENT CENTRE AND ORS.

Present: Mr. B.M.Monga, Advocate
for the petitioner.

Learned counsel for the petitioner contends that the petitioner has never dealt any transaction through respondent No. 4-Hitesh Jain, and reassessment proceedings have been initiated for the assessment year 2015-16. He further contends that pursuant to notice under Section 148 A(b) dated 19.05.2022 (Annexure P-3), the petitioner has given reply on 02.07.2022 (Annexure P-6). In the said reply, the petitioner has specifically stated that the cheques given to Mittarsain Rajesh Kumar Prop. Hitesh Jain were given by Smriti Nagrik Saha and were not related to G R Overseas and without considering this aspect, another notice under Section 148 A(d) has been passed on 26.07.2022 (Annexure P-7). Thereafter, separate notices under Sections 148 A(d) and 148 of the Income Tax Act were issued on 26.07.2022 (Annexure P-7 and P-8).

Learned counsel for the petitioner has also placed on record order dated 16.05.2023 (Annexure P-16) whereas with respect to respondent No. 4-Hitesh Jain proprietor of M/s. Mittersain Rajesh Kumar, a similar issue is pending consideration in CWP-10652-2023.

Notice of motion.

Ms. Gauri Neo Rampal, Senior Standing Counsel accepts notice on behalf of the respondents and seeks time to file reply.

List on 03.08.2023.

To be heard alongwith CWP-10652-2023.

In the meantime, further proceedings are stayed.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

25.05.2023
Divyanshi