

HIGH COURT OF SIKKIM
Record of Proceedings

WP(C) No.63 of 2025

PRADEEP KUMAR VERMA

PETITIONER

VERSUS

UNION OF INDIA AND OTHERS

RESPONDENTS

Date: 24.09.2025**CORAM : THE HON'BLE MRS. JUSTICE MEENAKSHI MADAN RAI, JUDGE**

For Petitioner Mr. A. Moulik, Senior Advocate.
 Mr. Ranjit Prasad, Advocate.
 Ms. Laxmi Khawas, Advocate.
 Ms. Neha Kumari Gupta, Advocate.

For Respondents

R-1, 3 & 4 Ms. Sangita Pradhan, Deputy Solicitor General of India.

R-2 None present.

ORDER

On Mention Memo being filed on 23-09-2025 for listing this matter on 24-09-2025, it is taken up accordingly for consideration today.

Heard Learned Senior Counsel for the Petitioner on I.A. No.01 of 2025. The Petitioner is aggrieved by the correspondence of the Respondent No.4 addressed to the Petitioner, dated 31-03-2025, which is a Notice under sub-section (1) of Section 148A of the Income Tax Act, 1961 (hereinafter, "IT Act"), the Approval of specified authority Order dated 26-06-2025, the Order under sub-Section (3) of Section 148A of the IT Act, dated 28-06-2025 and a Notice under Section 148 of the IT Act, dated 29-06-2025.

Learned Senior Counsel submits that Paragraph 2 of the said Notice dated 29-06-2025 requires as follows;

"2. I, therefore, propose to assess or reassess such income or recompute the loss or the depreciation allowance or any other allowance or deduction for the Assessment Year **2019-20** and I, hereby, require you to furnish, within a period of 90 days in which this notice is issued, a return in the prescribed form for the Assessment Year **2019-20.**"

It is submitted by Learned Senior Counsel for the Petitioner that the assessment for the year 2019-20 has already been carried out and necessary steps had been taken in this context by the Petitioner. Now, the Respondent No.4 seeks to re-assess the income for the Assessment Year 2019-20 on grounds of escaped assessment/income. As ninety days' mentioned in the Notice dated 29-06-2025 is about to expire on

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28-09-2025, it is prayed that the said impugned Notice be stayed and the Respondents be directed to restrain themselves from taking coercive measures to the prejudice of the Petitioner, since reassessment of income which has already been assessed as detailed above, is impermissible in law.

Learned Deputy Solicitor General for the Respondent No.1, 3 and 4 is present on advance Notice and waives formal Notice, and submits that there is in fact no coercive measure that the said Respondents are contemplating against the Petitioner. All that is required by the impugned Notice dated 29-06-2025 is for the Petitioner to furnish his returns for the period specified in the Notice.

On consideration of the averments made in the Petition and perusal of the documents on record, I find that the four impugned correspondence pertains to the month of the March and June, 2025 (*supra*). The Petitioner did not deem it essential or consider it necessary to approach the Court on time. I also find that no grounds have been made to grant the stay, no urgency having been made out in the matter.

Notice be issued to the Respondent No.2 and requisites be filed within three days'.

List on 10-11-2025 as found convenient by the parties.

Judge
24.09.2025

ds/sdl