# IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-19761-2023
Date of decision:- 15.09.2023

Ritu Verma                                    .... Petitioner

vs.

Union of India and ors.                          ...Respondents

**CORAM:   HON'BLE MS. JUSTICE RITU BAHRI**
**HON'BLE MRS. JUSTICE MANISHA BATRA**

Present:   Ms. Priyanka Rathi, Advocate,
Ms. Ashwinichandrasekaran, Advocate and
Mr. Umang Goyal, Advocate
for the petitioner

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**Ritu Bahri, J.**

This petition has been filed for quashing of notice dated 25.03.2022 (P-10) issued under Section 148 A (b) of the Income Tax Act, 1961; order dated 31.03.2022( P-25) and notice dated 02.04.02022 (P-16)issued under Section 148 of the Income Tax Act, 1961.

Issue notice of motion.

On asking of the Court, Mr. Saurabh Kapoor, Sr. Panel counsel, accepts notice on behalf of respondent-department.

Learned counsel contends that Section 148A 9b) of the Act mandates service of show cause notice being not less than seven days to the assesseee so as to enable the assessee to file its reply and thereafter, passing of order under Section 148A(b) of the Act, 1961. However, in the present case, the petitioner was not given a clear seven days to submits its reply. The show cause notice was issued to the petitioner on 25.03.2022 and the petitioner was directed to submit its response

on or before 30.03.2022, which is just 5 days as against the mandate of 07 days by the provisions of Section 148A of the Act.

This fact is not being disputed by learned counsel for the respondent.

In view of the above, the writ petition is allowed and notice dated 25.03.2022 (P-10), order dated 31.03.2022( P-15) and notice  dated  02.04.02022 (P-16) is set aside. The respondents shall pass fresh order in accordance with Section 148A(b) of the Income Tax Act, 1961.

**(RITU BAHRI)**
**JUDGE**

**(MANISHA BATRA)**
**JUDGE**

15.09.2023
**G Arora**

| *Whether speaking/reasoned* | *:* Yes/No |
| *Whether reportable* | *:* Yes/No |