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RAJASTHAN HIGH COURT
HIGH COURT OF JUDICATURE FOR RAJASTHAN
JODHPUR

D.B. Civil Writ Petition No. 4633/2022

Smt. Tamanna Begum

-----Petitioner

Versus

Union Of India

-----Respondent

For Petitioner(s) : Mr. Anjay Kothari

For Respondent(s) : Mr. K. K. Bissa

HON'BLE MR. JUSTICE VIJAY BISHNOI
HON'BLE MR. JUSTICE YOGENDRA KUMAR PUROHIT

Judgment / Order

22/11/2023

Learned counsel for the petitioner has submitted that the assessment order was passed by the respondents without issuing show cause notice with a draft assessment order, though the same is mandatory as per Section 144-B of the Income Tax Act, 1961.

Learned counsel for the petitioner has placed reliance on the decision of the Hon'ble Supreme Court rendered in the case of ***Additional Joint Deputy Assistant Commissioner of Income Tax Officer & Ors. Vs. Multiplier Brand Solutions Pvt. Ltd.,*** reported in ***2023 SCC Online SC 688.***

Learned counsel for the respondents seeks time to argue the matter. Time prayed for is granted.

List on 11.12.2023.

(YOGENDRA KUMAR PUROHIT),J

(VIJAY BISHNOI),J

101-DvyaTak/-