

A.F.R.

Neutral Citation No. - 2024:AHC-LKO:17393-DB

Reserved

**Court No. - 2**

**Case :-** WRIT TAX No. - 228 of 2023

**Petitioner :-** Grs Hotel Pvt. Ltd. Lko. Thru. Director Shri Ganga Charan Rajput

**Respondent :-** Union Of India Thru. Its Secy. (Revenue) Ministry Of Finance Govt. Of India , New Delhi And Others

**Counsel for Petitioner :-** Manish Misra, Dileep Pandey, Gaurav Upadhyay

**Counsel for Respondent:-** A.S.G.I., Kushagra Dikshit

**Hon'ble Vivek Chaudhary, J.**

**Hon'ble Om Prakash Shukla, J.**

**(Per Om Prakash Shukla, J.)**

- (1)** The petitioner challenges the correctness of the order dated 26th March, 2023 passed by the Assessing Authority under Section 148-A (d) of the Income Tax Act, 1961 (hereinafter referred to as 'Act, 1961') for the Assessment Year 2019-20 and the consequential notice dated 29th March, 2023 issued under Section 148 of the Act, 1961 for the Assessment Year 2019-20 as also the consequential proceedings undertaken subsequent thereto.
- (2)** Shorn of unnecessary details, the brief facts, which led to the filing of this writ petition, are that the petitioner, a private limited company bearing PAN No. AAFCG0658J, is engaged in the business of developing and Managing hotels, motels, resorts, restaurants, cafes and other similar activities.
- (3)** It is the case of the petitioner that for the purpose to achieve its business goal, the petitioner's company has entered into an

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agreement to sale/lease dated 18.10.2011 with one Jayveer Singh in respect of his property, namely, 'Deorhi Darwaza, Purna Mahal' situated at Khasra No. 1533 in Village Maharaj Nagar, District Mahoba, U.P. (hereinafter referred to as the '**property**') in distress sale. By the aforesaid agreement for sale/lease deed dated 18.10.2011, the petitioner has also been given possession of the said property from the year 2011-12 onward. The petitioner has also paid the amount of the property as per the agreement for sale/lease deed to the owner of the property. According to the petitioner, the said agreement for sale/lease deed dated 18.10.2011 was exempted from payment of stamp duty in terms of U.P. Tax and Registration Adhiniyam, 2013 and as per Tourism Policy, 2017 of the State of U.P. However, ultimately, after receiving sale consideration of the said property, the owners of the said property had executed sale deed of the property in favour of the petitioner on 16.04.2018 i.e. relevant for the Assessment Year 2019-20. This execution of sale deed dated 16.04.2018 and ownership of the said property are pending adjudication in WPIL No. 418 of 2022 : *Mool Chand Anuragi and another Vs. State of U.P. and others*, before this Court.

- (4) Noticing the transaction made in respect of purchase of the said property in the Assessment Year 2019-20, a notice under Section 148A(b) dated 07.03.2023 had been issued by the

income tax department to the petitioner on the ground that there had been a heavy financial transaction during the said assessment year for the sale/purchase of a property amounting to Rs. 6,31,10,000/- as per section 56(2)(x) of the Income Tax Act.

(5) It is the case of the petitioner that for the first time, they received a notice dated 12.10.2023 under Section 142 (1) of the Act, 1961 for the Assessment Year 2019-20, which was sent to the petitioner on its previous mail address registered on the portal of the Income Tax Department, namely, **gmkca1993@gmail.com**, which according to the petitioner, is no more registered for the PAN No. AAFCG0658J of the Company. According to him, since the aforesaid notice dated 12.10.2023 was also sent as a copy to the petitioner's registered email address on the portal of the Income Tax Department i.e. **taxmohit56@gmail.com**, which according to the petitioner, is presently his registered email I.D. with registered phone no. is 8874271081, on the portal of the Income Tax Department as well as its PAN, he came to learn about the said proceedings. It is also pleaded that the petitioner had been using the present registered email I.D. and registered phone, for filing of their income-tax return for the last three years.

(6) According to the petitioner, the petitioner's company has changed its Chartered Accountant w.e.f. 01.04.2019 as per

Chartered Accountant Act, 1949 and Companies Act, 2013 and engaged the new Chartered Accountant for company. Thereafter, the New Chartered Accountant has updated the portal of the income tax department with its new mail ID as well as phone number in the year 2019 itself and started using the same since Assessment Year 2020-21 for filing return etc. as is evident from the acknowledgment for the year 2020-21, 2021-22 and 2022-23 etc. It has been further stated that as per Explanation (b) of Section 139 (1) of the Act, 1961, 'Acknowledgment' is recognized as 'intimation' from the department, hence the 'acknowledgment' is automated/computer generated and does not contain any such secondary mail on record as claimed by the department.

- (7) Thus, it has been contended by the petitioner that on coming into the notice of the aforesaid proceeding with respect to some proceeding for the assessment year 2019-20, he immediately contacted his earlier Chartered Accountant, who was working with the petitioner's company till 2019 and requested him to scan through his mail ID gmkca1993@gmail.com and it was only after confronting him about any notice or information from income-tax department with respect to the petitioner, the previous Chartered Accountant informed the petitioner about the notice under Section 148A and subsequent notice under Section 133 of the Act, 1961. The petitioner, thus, have

submitted that although these notices were received on the earlier registered mail but it was not informed to the petitioner as the previous CA was not having any professional or personal relation with the Company. According to the petitioner, for the first time, a notice under Section 148A (d) of the Act, 1961 came into the notice of the petitioner only after the final order under section 148 of the Act, 1961 along with the notice under Section 148 had already been issued. Further, it was only after the receipt of notice under Section 142 by the petitioner on 12.10.2023, now the petitioner could find out in the hindsight about the issuance of notices under Section 148A of the Income tax Act to them.

- (8) In the aforesaid background, it has been stated by the petitioner that after getting information with respect to re-assessment proceedings initiated against the petitioner under Sections 147/148 of the Act, 1961, the petitioner also came to know a notice under Section 148A(b) dated 07.03.2023 was issued to the petitioner, suggesting that income chargeable to tax for the assessment year 2019-20 had escaped assessment within the meaning of Section 147 of the Act, 1961 and called upon the petitioner to show cause as to why notice under Section 148 of the Act, 1961 be not issued. The basis for reopening was the information, which reads as under:-

“As per information in department data base, you have made following financial transactions during the relevant financial year 2018-19;

1. Sale/Purchase of property- s.6,31,10,000/- (56(2)(x)).

The above information is flagged in 'Insight Portal' under High Risk CRIU/VRU information category in your case for the relevant assessment year in accordance with the risk management strategy formulated by the CBDT, New Delhi."

- (9) According to the petitioner, since the aforesaid notice dated 07.03.2023 was not received by the petitioner because of the mistake committed by the department, the petitioner was not able to file any reply to the same and unfortunately in the absence of any reply from the side of the petitioner, as per procedure, the department of Income Tax has passed an order under clause (d) of Section 148A of the Act, 1961 on 26.03.2023, stating that the same has been passed after getting approval of the specified authority on 25.03.2023. According to the petitioner, this order dated 26.03.2023 indicates that the email of the assessee/petitioner is gmkca1996@gmail.com, which is admittedly the previous email I.D. of the petitioner registered on the portal of the income tax department, although it is also a matter of records that presently the registered email ID of the petitioner on the portal of the income tax department is taxmohit56@gmail.com. Consequently, a notice under Section 148 of the Act, 1961 has also been issued on 29.03.2023, by which the Assessing Officer has proposed to assess or reassess the income for the assessment year 2019-20 and required the petitioner to file his return in the prescribed form.

- (10) Feeling aggrieved by the aforesaid order dated 26.03.2023 and notice dated 29.03.2023, the petitioner has filed the instant writ petition before this Court.
- (11) Heard Shri Manish Mishra, learned Counsel representing the petitioner and Shri Kushagra Dikshit, learned Counsel representing the respondents no.2 and 3.
- (12) Learned Counsel representing the petitioner has submitted that the Finance Act, 2021 has inserted a new chapter of enquiry and opportunity of hearing in reassessment proceedings and as such, Section 148A of the Act, 1961 has been inserted with effect from 01.04.2021. This section has been introduced with the legislative intent to provide opportunity of hearing to the assessee before issuing notice for re-assessment under section 148 of the Act. Clause (b) of Section 148 of the Act provides the right of hearing to the assessee by serving him a show cause notice. Thereafter, the Clause (c) of Section 148 of the Act, 1961 mandates the assessing authority for consideration of reply submitted by the assessee and thereafter the final order/ decision with respect to the finding that whether the case in hand is fit case for issuing notice under section 148 or not be passed is provided under clause (d) of Section 148 of the Act, 1961. In order to complete this entire procedure, the service of notice/procedure for service is provided under Section 144B of

the Act, 1961. According to the learned Counsel, Section 144B of the Act, 1961 was also inserted by the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act 2020 w.e.f. 1.4.2021. This section provides that after 1.4.2021, all the assessment, reassessment or re-computation under the Act, 1961 shall be made in a faceless manner. The amended provisions entail that every notice or order or any other electronic communication shall be delivered to the addressee, being the assessee, by way of (i) placing an authenticated copy thereof in the assessee's registered account; or (b) sending an authenticated copy thereof to the registered email address of the assessee or his authorized representative; or (c) uploading an authenticated copy on the assessee's mobile App, and followed by a real time alert.. Further, the Explanation (t) provided that the registered email address means the email address at which an electronic communication may be delivered or transmitted to the addressee. Explanation (r) defines the words 'real-time alert' means any communication sent to the assessee, by way of short messaging service on his registered mobile number or by way of an email at his registered email address so as to alert him regarding delivery of an electronic communication. Further the Explanation (u) defines the registered mobile number, which means the mobile number of the assessee or his authorised representative appearing in the user profile of the



electronic filing account registered by the assessee in designated portal.

- (13)** Pointing out the aforesaid provisions of law, learned Counsel has submitted that an elaborate and rigorous process has been provided under the law for service of notice to the assessee and in case the said notice is not legally served on the assessee, the whole process of assessment falls flat. According to him, if initial action is not in consonance with law, subsequent proceedings would not satisfy the same. The legal maxim *sublato fundamento cadit opus*, provided that in case the foundation is removed, the superstructure falls. In the present case, the impugned order under Section 148A(d) and the notice under Section 148 of the Act, 1961 has been passed on the premise that notice has been sent on the registered mail ID of the petitioner but he failed to respond the same. While it is evident from record that the notice has never been served on the registered e-mail address of the petitioner. Thus the order impugned has been passed on wrong foundation and, accordingly, having no value in the eyes of law. Thus, it has been prayed that the order dated 26.03.2023 passed by the assessing authority under Section 148A(d) of the Act, 1961 for the Assessment Year 2019-20 and all the consequential notices including the notice dated 29.03.2023 may be quashed.

- (14) Per contra, learned Counsel for the respondent No.2 and 3, explaining the elaborate provisions for issuance of notice for re-opening of assessment, has argued that substantial safe-guard has been provided under Section 148A of the Act, 1961 itself for service of notice to an assessee, which was duly followed in the present case. It has been contended by the learned counsel that notice under Section 148A(b) has been issued to the petitioner on 07.03.2023 by the jurisdictional assessing officer by uploading the same on the income tax e-filing portal of the petitioner and also intimated on the registered email id available in the database of the department, which is gmka1993@gmail.com, through an automated system and which email is still reflecting as the email id of the assessee on the e-filing portal. Thus, it has been submitted that, since no response was submitted within the time as provided in the notice under Section 148A (b) of the Act, 1961, there was nothing wrong on the part of the Assessing Officer to pass an order under Section 148A(d) of the Act, 1961 dated 26.03.2023, which again was served in the same manner, by uploading on the income tax e-filing portal as well as through an automated system to the registered email id as available in the database of the department.
- (15) The learned Counsel has emphatically stressed on the point that the order under Section 148A(d) of the Act, 1961 dated

26.03.2023 was also uploaded on the Income Tax Portal of the petitioner, which was also reflected in the e-proceeding column on the Income tax portal of the petitioner under heading- 'Last used email ID by current user- gmkca1993@gmail.com' and, as such it has been argued that the petitioner was duly aware of the notices and re-assessment proceedings.

- (16) It has also been contended by the learned counsel appearing for the respondents No.2 and 3 that although the petitioner appeared to have added an additional email id- taxmohit56@gmail.com on the income Tax Portal, but has till date not deleted the old email id-gmkca1993@gmail.com as the same is still reflecting on the portal and at no point of time, the petitioner had informed the I.T. department regarding the change of email id. Thus, it has been pointed out that since the notice and the consequent order were duly uploaded on the given Email Id on the Income Tax Portal though an automated system, there was no error on the part of the Assessing Officer in serving the notice or the order under Section 148A(b) and 148A(d) of the Act, 1961 respectively. As an alternate argument, the learned Counsel has submitted that the reassessment proceedings under Section 148 of the Act, 1961 have already been initiated and the petitioner had been duly participating in the said proceedings and has infact also field his reply to the notice dated 12.10.2023 issued under Section 142

(1) of the Act, 1961 on 04.11.2023 and according to him, the grounds of non-service of the impugned notice/orders can be very well taken by the petitioner in the said proceedings and the said issue can also be considered by the assessing officer at the time of passing the Assessment Order.

**(17)** In rejoinder, the learned counsel for the petitioner has denied the contention of the department and has submitted that at the time of issuance of notice on 07/03/2023, the e-mail ID taxmohit56@gmail.com was the only mail registered on the database of the department against the PAN number of the petitioner company. The email sent by the Income Tax Business Application from the mail ID of ITO, Lucknow has been sent to the earlier mail ID gmkca1993@gmail.com and the concerned officer never tried to find out what was the actual email registered on the online portal against the PAN of the petitioner. According to him, inspite of the updation of the web portal of the IT Department from the Assessment Year 2020-21 till date, if the correct information has not been picked by the jurisdictional Assessing Officer from the profile account of the petitioner, then it was a mistake committed by the respondent No.2 and 3 and the petitioner cannot be faulted.

**(18)** Having scrutinized the rival submission of the parties and going through the record available before this Court in the instant writ petition, this Court is of the view that there is no denial of the

fact that there exists two email ID of the petitioner-Company. The petitioner termed email ID: gmkca1993@gmail.com, as the earlier email ID having been used till 2019 and email ID: taxmohit56@gmail.com, has been termed as the present Email ID having been in operational after the year 2019. Although, the respondents have not denied the email ID: taxmohit56@gmail.com, however, they have contended that email ID: gmkca1993@gmail.com continues to be the registered email ID of the petitioner. The respondents have also not denied the fact that the notice under Section 148A (b) of the Act, 1961 dated 07.03.2023 and the consequential order dated 148A (d) of the Act, 1961 dated 26.03.2023 has been sent to the email ID: gmkca1993@gmail.com. Therefore, the issue now boils down to as to what is the registered e-mail address of the petitioner as on 07.03.2023 i.e the date of issuance of notice under Section 148A (b) of the Act, 1961. Having said so, that immediately brings this Court to explanation (t) of Section 144B of the Act, 1961 which defines registered email address as follows :-

**"registered e-mail address"** means the e-mail address at which an electronic communication may be delivered or transmitted to the addressee, including—

- (i) the email address available in the electronic filing account of the addressee registered in designated portal; or
- (ii) the e-mail address available in the last income-tax return furnished by the addressee; or

- (iii) the e-mail address available in the Permanent Account Number database relating to the addressee; or
- (iv) in the case of addressee being an individual who possesses the Aadhaar number, the e-mail address of addressee available in the database of Unique Identification Authority of India; or
- (v) in the case of addressee being a company, the e-mail address of the company as available on the official website of Ministry of Corporate Affairs; or
- (vi) any e-mail address made available by the assessee to the income-tax authority or any person authorised by such authority”

**(19)** From the aforesaid definition of registered e-mail address, this Court finds that there are several alternatives provided for considering any email address as a “registered e-mail address”. It has been argued by the learned counsel for the respondents that the notice under Section 148A(b) of the Act, 1961 had been sent to the petitioner on the available email ID on the portal of the Income Tax department, but the question is as to whether the said available email ID can be construed to be a registered email ID in view of the explanation (t) to Section 144B of the Act, 1961. Although it has been contended by the learned counsel for the respondents that the said e-mail address was the email ID made available by the assessee, so as to satisfy the sub-clause (vi) of the aforesaid definition, however, this Court is unable to countenance as to why the respondents without resorting to the various sub-clauses from (i) to (v) has pressed sub-clause (vi) into action. No doubt, all the sub-clauses are

alternative to each other and each of them indicate independent mechanism for determination of the registered email address, but the Court cannot be oblivious to the fact that sub-clause (vi) has been inserted by the legislature as a residual provision to determine the registered email address, when the registered email address of the assessee cannot be determined by the mechanism as provided from sub-clauses (i) to (v). Thus, if the registered email address of the assessee cannot be determined from (a) e-filing account of the addressee registered in designated portal or (b) from the last income tax return furnished, or (c) from the permanent Account number data base relating to the addressee or (d) from the official website of the Ministry of corporate affairs, etc. then only the authority may resort to any e-mail address made available by the assessee. Further, the word “available” is of significance as it records a positive action on the part of the assessee in making available the e-mail ID, so that the same may be construed as the registered email ID of the assessee.

- (20)** As far as the present case is concerned, it has been the consistent stand by the petitioner that he has used or made available the e-mail ID: taxmohit56@gmail.com for e-filing of his income-tax return even since the Assessment Year 2020-21 and the same has been used by him even for filing of the latest income-tax return for the Assessment Year 2022-23. Further, the

said email ID has been also mentioned by him in the income-tax return and the same is relatable to PAN data base and also mentioned in the master data of the petitioner's Company as available from the official website of the Ministry of Corporate Affairs at the relevant time. Therefore, taking a holistic view of the matter, it has to be held that the e-mail ID: taxmohit56@gmail.com is the registered e-mail address of the petitioner company and it is the e-mail ID, which has been made available to the Authority by the assessee.

- (21) Further, there is another aspect of the matter, in as much as this Court finds that a notice issued under Section 148A(b) of the Act, 1961 to the registered email ID of the assessee is not an empty formality as the issuance of the notice and service of such notice upon the assessee are jurisdictional requirement that must be mandatorily complied with as it provides an opportunity to the addressee to satisfy the Assessing Officer with his reply, even before the issuance of the notice under Section 148 of the Act, 1961. The said right of the assessee has to be understood in the context that before the issuance of the notice under section 148 of the Income Tax Act, the Assessing Officer is enjoined upon as per section 148A (d) of the Act, 1961 to decide, on the basis of material available on record including reply of assessee, whether or not it is a fit case to



issue a notice under Section 148 of the Act, 1961, by passing an order.

**(22)** In the present case, the notice under Section 148A(b) of the Act, 1961 has not been issued on the registered email address of the petitioner's company. However, as pointed out by the learned Counsel for the respondents that the said point was not raised by the petitioner in the re-assessment proceedings presently pending before the Assessing Officer and in a way has contended that the said issue stands waived by the petitioner. In this context, it would be profitable to quote the conclusion of a judgment passed by the Delhi High Court, wherein the Division Bench had examined an Appeal from the ITAT (Income Tax Appellate Tribunal), which was challenged on similar grounds. The Division Bench after recording the contention of the parties, not only dismissed the appeal of the department, but also held in the said judgment reported as "**Commissioner of Income Tax (Central-1) Vs Chetan Gupta**": 382 ITR 613, *inter-alia* that

*"46. To summarize the conclusions:*

- (i) Under Section 148 of the Act, the issue of notice to the Assessee and service of such notice upon the Assessee are jurisdictional requirements that must be mandatorily complied with. They are not mere procedural requirements.*
- (ii) For the AO to exercise jurisdiction to reopen an assessment, notice under Section 148 (1) has to be mandatorily*

*issued to the Assessee. Further the AO cannot complete the reassessment without service of the notice so issued upon the Assessee in accordance with Section 282 (1) of the Act read with Order V Rule 12 CPC and Order III Rule 6 CPC.*

- (iii) Although there is change in the scheme of Sections 147, 148 and 149 of the Act from the corresponding Section 34 of the 1922 Act, the legal requirement of service of notice upon the Assessee in terms of Section 148 read with Section 282 (1) and Section 153 (2) of the Act is a jurisdictional pre-condition to finalizing the reassessment.*
- (iv) The onus is on the Revenue to show that proper service of notice has been effected under Section 148 of the Act on the Assessee or an agent duly empowered by him to accept notices on his behalf. In the present case, the Revenue has failed to discharge that onus.*
- (v) The mere fact that an Assessee or some other person on his behalf not duly authorised participated in the reassessment proceedings after coming to know of it will not constitute a waiver of the requirement of effecting proper service of notice on the Assessee under Section 148 of the Act.*
- (vi) Reassessment proceedings finalised by an AO without effecting proper service of notice on the Assessee under Section 148 (1) of the Act are invalid and liable to be quashed.*
- (vii) Section 292 BB is prospective. In any event the Assessee in the present case, having raised an objection regarding the failure by the Revenue to effect service of notice upon him, the main part of Section 292 BB is not attracted”*

**(23)** To the same effect is the judgment of the Bombay High Court in *Chitra Supekar Versus Income Tax Officer*, (Writ Petition

No. 15580 of 2022), wherein the Division Bench concluded as herein under :-

- “7. We have heard both counsels at length and have perused the proceedings. we agree with the view taken by the Delhi High Court in the case of CIT vs Eshaan Holding (P) Ltd. 5 upholding the view of the ITAT that if there is no valid service of notice under section 148, the reassessment proceedings are null and void as also the decision of the Punjab and Haryana High Court in the case of CIT vs Avtar Singh 6 which held that service of notice under section 148 is a condition precedent for making reassessment or re-computation under section 147 of the Act.
8. In our view, before issuing the notice under section 148A (b) it was imperative for the AO to have checked if there was a change of address. A condition precedent for any proceeding including a proceeding u/s. 148A, is a valid service of notice, lest it would be a jurisdictional error. With regard to, the first notice dated 20th March 2022, it is the case of the petitioner that they had not received any notice dated 20th March 2022 and the revenue contended that it was served through speed post at the last known address. It is evident that though the respondents had the new address of the petitioner as evinced from the ITR filed on 10th January 2021, the respondents chose to send the notice to their old address. We also find no averment or proof of the service of notice dated 20th March 2022 on the petitioner in respondent's affidavit in reply dated 14th November 2022. The cascading effect of non-service was the petitioner did not get an opportunity to respond to the notice. Consequently, the notice dated 20th March 2022 and the proceedings thereafter are void. Apropos section 151(ii) of the Act the sanction from the PCCIT ought to have been taken when order was sought to be passed beyond the period of three years i.e. beyond 31st March 2022 on 5th April 2022. Consequently, the notice dated 20th March 2022 and order dated 5th April 2022 deserves to be set aside on account of

*jurisdictional error i.e. for want of service and consequently, for non-compliance with the provisions of the Act.”*

- (24) Further in the judgment passed in ***Lok Developers Vs Deputy Commissioner of Income Tax Circle*** (Writ Petition No 1983/2022), wherein the issue before the Bombay High Court was as to whether subsequent proceedings initiated by the revenue authorities for non-compliance of notice under Section 148 under the Act would be vitiated on account of notice under Section 148 of the Act being served on the secondary email id registered with PAN instead of the registered primary email id or updated email ID filed with the last return of income. The Division Bench, after hearing both the parties, concluded *inter-alia*:

*“ .... In our view the AO clearly erred in issuing a notice u/s 148 to both the primary address and the email address mentioned in the last Return of Income filed to pre-empt a jurisdictional error on account of valid service; there was neither cost to it or any prejudice to any party for sending it on more than one email in a given circumstance as in the present case.*

*This Court in the case of Mrs. Chitra Supekar v/s ITO in Writ Petition No. 15580 of 2022 has held that it was imperative for the AO to have checked if there was change of address before initiating a proceeding: and that a valid service of notice under section 148 is a condition precedent lest it would be a jurisdictional error.”*

- (25) Recently, the Delhi High Court in the case of ***Jyoti Narang Vs Income tax Officer***, (Writ Petition (C) No. 9289/2023) has also set aside the penalty and demand notice on the ground that the show cause notice was issued on a wrong E-mail ID.

(26) For all the aforesaid reasons, the order dated 26th March, 2023 passed by the Assessing Authority under Section 148-A (d) of the Act, 1961 for the Assessment Year 2019-20 and the consequential notice dated 29th March, 2023 issued under Section 148 of the Act, 1961 for the Assessment Year 2019-20 as also the consequential proceedings undertaken subsequent thereto cannot be sustained in the eyes of law and, as such, the same are quashed and the parties are relegated to the stage of reply of notice under Section 148A(b) of the Act dated 07.03.2023.

(27) Needless to say, the petitioner-company shall have an opportunity to file a reply to the said show cause notice dated 07.03.2023 within a period of four weeks from today and for that purposes, the Assessing Officer shall provide necessary opportunity to the petitioner for uploading the response of the petitioner on the designated portal and thereafter the Assessing officer shall pass an order in terms of section 148A(d) of the Act.

(28) In view thereof, the writ petition is **partly allowed**, subject to the aforesaid terms and conditions. There shall be no order as to cost.

(Om Prakash Shukla, J.) (Vivek Chaudhary, J.)

Order Date : 27<sup>th</sup> February, 2024  
Ajit

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