



**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT  
JODHPUR**

D.B. Civil Writ Petition No. 14680/2022

Anjana Mines And Minerals, Having Its Office At 1-Anjana Compound, Dak Bungla, Petch Area, Nimbahera, Chittorgarh, Rajasthan, Through Its Manohar Lal Anjana S/o Late Bheru Lal Anjana Aged About 65 Years R/o Village Kesunda Tehsil Chhotisadri, Dist Pratapgarh, Pincode 312604.

-----Petitioner

Versus

1. Union Of India, Through Secretary, Ministry Of Finance, Department Of Revenue, New Delhi.

2. Income Tax Officer, Ward 1, Chittorgarh, Rajasthan 312001.

-----Respondents



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For Petitioner(s) : Mr. Vinay Kothari  
Mr. Pradeep Singh Khichi  
For Respondent(s) : Mr. KK Bissa

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**HON'BLE MR. JUSTICE VIJAY BISHNOI  
HON'BLE MR. JUSTICE KULDEEP MATHUR**

**Order**

**14/10/2022**

Learned counsel for the petitioner has submitted that reopening notice for the assessment year 2016-17 was issued by the Department on 31.03.2021 and reassessment order was passed on 29.03.2022.

It is submitted that against the reassessment order, the petitioner has already preferred appeal before the Commissioner, Income Tax Appeal, which is pending consideration. It is submitted that though the said appeal is pending consideration, the Department has again issued a reopening notice under Section



148 of the Income Tax Act, 1961 (for short 'the Act of 1961') for the assessment year 2016-17 on 29.07.2022.

Learned counsel for the petitioner has argued that once the reassessment for the year 2016-17 has already been completed and the appeal against the said reassessment order is pending consideration, the Department has again illegally issued the reopening notice under Section 148 of the Act of 1961.

Issue notice. Issue notice of stay petition also, returnable on 15.11.2022.

Learned counsel Mr. KK Bissa accepts notice on behalf of the respondents. He prays for some time to file reply to the writ petition. Time prayed for is granted.

In the meantime, no final order shall be passed pursuant to the notice dated 29.07.2022 (Annexure-14) for the assessment year 2016-17.

**(KULDEEP MATHUR),J**

19-mohit/-

**(VIJAY BISHNOI),J**

सत्यमेव जयते