



**HIGH COURT OF JUDICATURE FOR RAJASTHAN  
JODHPUR**

D.B. Civil Writ Petition No. 15289/2022

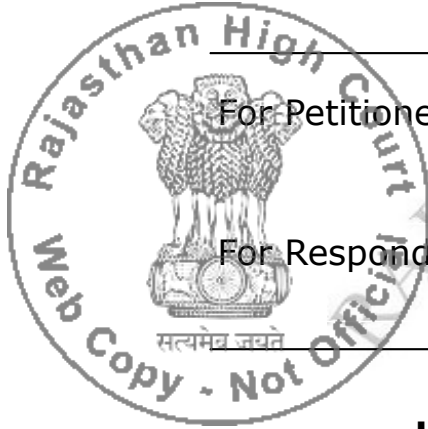
Surendra Jain

----Petitioner

Versus

Union Of India

----Respondent



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

For Respondent(s) : Mr. KK Bissa

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

**Order**

**14/10/2022**

Learned counsel for the petitioner submits that the impugned notice dated 28.07.2022 (Annexure-9) issued to the petitioner under Section 148 for the assessment year 2014-15 is without jurisdiction because as per first proviso to Section 149 of the Income Tax Act, it was already time barred under the unamended provision. He further submits that in identical controversy, the Calcutta High Court as well as Punjab High Court and the Division Bench of this Court at Jaipur have passed interim orders.

Issue notice of the writ petition as well as stay application to the respondents. Rule is made returnable in four weeks. In the meantime, further proceedings as a consequence of the impugned notice dated 28.07.2022 (Annexure-9) shall remain stayed.



Connect and list alongwith D.B. Civil Writ Petition  
No.12235/2022.

**(KULDEEP MATHUR),J**

**(VIJAY BISHNOI),J**

122-mohit/-



RAJASTHAN HIGH COURT



सत्यमेव जयते