

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No.4394 of 2024

Ravi Singh Bhatia, aged about 42 years, Son of Jaswant Singh, Residing at 1/3, Begonia Tower, Near Narbheram School, Contractors Area, Bistupur, Sakchi, P.O & P.S- Sakchi, Town-Jamshedpur, District- East Singhbhum.

... .. **Petitioner**

Versus

1. The Principle Commissioner of Income Tax, having his office at Central Revenue Building, 5A, M.G. Road, P.O & P.S-Chutia, District-Ranchi, Jharkhand-834001.
2. The Assistant Commissioner of Income Tax, Circle I, Jamshedpur having his office at 47, C.H. Area, Town-Jamshedpur, PO & PS Circuit House Area, District East Singhbhum, Jharkhand-831001.

... .. **Respondents**

CORAM: HON’BLE THE CHIEF JUSTICE
HON’BLE MR. JUSTICE SUJIT NARAYAN PRASAD

For the Petitioner : Mr. Rahul Lamba, Advocate
For the Respondents : Mr. Kumar Vaibhav, Sr. S.C.

Order No. 04/ Dated 23rd July, 2025

1. The instant writ petition has been filed for grant of the following substantive reliefs :-

- “(i) For issuance of writ(s)/order(s)/direction(s) including a appropriate writ of certiorari for setting aside the Order dated 26.03.2024 passed by Respondent No.2, under Section 148A(d) of the Income Tax Act, 1961, against the Petitioner for the Assessment Year 2017-18 (Annexure 6), as the same has been passed without considering the detailed reply, dated 18.03.2024, of the Petitioner and is in violation of the provisions of the Income Tax Act, 1961 as well as the circulars issued by the revenue department.*
- (ii) For issuance of appropriate writ(s)/order(s)/direction(s) including a writ of certiorari for quashing/ setting aside the Notice dated 27.03.2024 issued by Respondent No.2, under Section 148 of the Income Tax Act, 1961, to the Petitioner for the Assessment Year 2017-18 (Annexure - 7).*

(iii) For issuance of writ(s)/order(s)/direction(s) including a appropriate writ of certiorari for setting aside the Notices to Show Cause dated 24.02.2024 and 06.03.2024 issued by Respondent No.2 under Section 148A(b) of the Income Tax Act, 1961 for the Assessment Year 2017-18 (Annexure-1 (Series)).”

2. It is not in dispute that the petitioner vide its earlier communication dated 18.03.2024 requested the Respondent No.2 to grant it time to file reply till 4:00 p.m. as he was not in town and, thereafter, by 4:00 p.m. he had filed the reply.

3. But surprisingly, the Respondent No.2, vide the impugned order dated 26.03.2024, has simply referred to the earlier letter dated 18.03.2024 whereby the petitioner had sought extension of time till 04:00 p.m. and, thereafter, proceeded to pass the impugned order.

4. It is only in the counter affidavit that the respondent for the first time has stated that the subsequent letter dated 18.03.2024 had been received after the stipulated time.

5. If the earlier letter dated 18.03.2024 could have been considered by the respondents, we really wonder why the subsequent letter of the even date could not be considered by the respondents. After all, time is to be calculated not by the clock but by the calendar and if the 18th of March, 2024 is taken to be the last date for submission of reply, then obviously the reply submitted by the petitioner was well within time.

6. In such circumstances, obviously the impugned order dated 26th March, 2024 (Annexure-6) and the consequential notice issued under Section 148A of the Income Tax Act, 1961 (hereinafter to be referred to as the 'Act, 1961') (Annexure-7) cannot be sustained.

7. Accordingly, both the order as well as notice (Annexure- 6 & 7) are quashed and set aside.

8. The matter is remanded back to the Respondent No.2 who shall now proceed to pass a fresh order under Clause (d) of Section 148A of the Act, 1961 after taking into consideration the reply submitted by the petitioner dated 18.03.2024 (Annexure-5).

9. Since the proceeding pertains to the Assessment Year 2017-18, the Respondent No.2 is directed to decide the case as expeditiously as possible and in any event, by 31st of December, 2025.

10. In view of the above, the petition, so also pending application(s), if any, stands disposed of.

(Tarlok Singh Chauhan, C.J.)

(Sujit Narayan Prasad, J.)