

**HIGH COURT OF JUDICATURE FOR RAJASTHAN  
BENCH AT JAIPUR**

D.B. Civil Writ Petition No. 459/2022

Chouthi Devi W/o Lallu Ram, Aged About 63 Years, R/o Raigaro  
Ka Mohalla, Chatarpura, Jaipur - 303012 Rajasthan India

-----Petitioner

Versus

Income Tax Officer, Ward - 7 (2), Jyoti Nagar Scheme, Sidhnath  
Bhawan, Behind New Vidhan Sabha, Janpath, Jaipur, Rajasthan,  
302015.

-----Respondent

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For Petitioner(s)	:	Mr. Mahendra Gargieya, Advocate
For Respondent(s)	:	Mr. Anuroop Singhi, Advocate with Mr. N.S. Bhati, Advocate

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**HON'BLE THE ACTING CHIEF JUSTICE MR. MANINDRA MOHAN SHRIVASTAVA**

**HON'BLE MR. JUSTICE SAMEER JAIN**

**Judgment / Order**

**31/03/2022**

Learned counsel for the petitioner at the outset would submit that the issue involved in this petition is no longer *res integra* as it has been put to an end by Division Bench of this Court in the decision rendered on 27.01.2022 in Sudesh Taneja Vs. Income Tax Officer, Ward-1(3) & Anr. (D.B. Civil Writ Petition No. 969/2022 and batch of petitions) where the notices issued under Section 148 of the Income Tax Act, 1961 have been found to be invalid and impermissible in law and quashed.

In view of the above statement made by learned counsel for the petitioner, the impugned notice issued in the present case, for the reasons stated in the order dated 27.01.2022 passed in the aforesaid cases, is also quashed and set aside and the petition is allowed.

(SAMEER JAIN),J

(MANINDRA MOHAN SHRIVASTAVA),ACTING CJ