

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

D.B. Civil Writ Petition No. 4948/2022

Neha Saraf W/o Sh. Vinay Saraf, Aged About 29 Years, R/o 462,
Ekta Block, Mahavir Nagar, 1st Tonk Road, Jaipur-302018,
Rajasthan Through Its Power Of Attorney Holder Sh. Shubham
Agarwal.

-----Petitioner

Versus

Income Tax Officer, Ward 6 (2), Jaipur, New Central Revenue
Building, Bhagwan Das Road, C-Scheme, Jaipur.

-----Respondent

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| For Petitioner(s) | : | Mr. Javed Khan, Advocate |
| For Respondent(s) | : | Mr. Anuroop Singhi, Advocate with Mr. N.S. Bhati, Advocate |

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