

**Anand Kumar Sharma Vs. Assistant Commissioner of Income-tax**

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**SooperKanoon Citation :** [sooperkanoon.com/458071](http://sooperkanoon.com/458071)

**Court :** Allahabad

**Decided On :** Jul-09-1991

**Reported in :** [1992]198ITR121(All)

**Judge :** R.R. Misra and ;R.B. Mehrotra, JJ.

**Acts :** [Income Tax Act, 1961](#) - Sections 148; [Constitution of India](#) - Article 226

**Appeal No. :** Civil Miscellaneous Writ Petition No. Nil of 1991

**Appellant :** Anand Kumar Sharma

**Respondent :** Assistant Commissioner of Income-tax

**Judgement :**

1. Heard learned counsel for the parties. The sole grievance raised on behalf of the petitioner in this petition is that, after service of the notice under Section 148 of the Act for the assessment years 1986-87 and 1987-88 and the petitioner informing the Assistant Commissioner of Income-tax (assessing authority) that the return filed originally may be treated as a return filed in compliance with the notice under Section 148 of the Act for the said two assessment years, the assessing authority has refused to disclose the reasons for taking action under Section 148 of the Act. In view of the fact that the assessee has stated that the return filed originally by him may be treated as a return filed in compliance with Section 148 of the Act for the said assessment years, we direct the sole opposite party (assessing authority) to disclose the reasons for taking action under Section 148 of

the Act for the said assessment years to the petitioner within two weeks from the date of production of a certified copy of this order before him.

2. Let a certified copy of this order be given to learned counsel for the petitioner on payment of usual charges within three days. We dispose of this writ petition accordingly.

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