# Kedia Colonizers Ltd. Vs. Union of India (Uoi) and ors.

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**SooperKanoon Citation** : sooperkanoon.com/762254

**Court** : Rajasthan

**Decided On :** Dec-17-1999

**Reported in** : [2000]245ITR675(Raj)

**Judge** : Ashok Parihar, J.

**Acts** : Income Tax Act, 1961 - Sections 142, 143 and 246; Constitution of India - Article 226

**Appeal No.** : S.B. Civil Writ Petition No. 6541 of 1999

**Appellant** : Kedia Colonizers Ltd.

**Respondent** : Union of India (Uoi) and ors.

**Advocate for Pet/Ap.** : A. Kasliwal, Adv.

**Judgement** :

**Ashok Parihar, J.**

1. The petitioner has challenged the notice dated December 1, 1999, issued under Section 142(1) of the Income-tax Act, 1961, by which the petitioner has been asked to file his reply/explanation with supporting' evidence. The notice has been challenged mainly on the ground that the Income-tax Appellate Tribunal had already deleted most of the amounts referred to in the notice under challenge and further that the appeal against the order of the Income-tax Appellate Tribunal filed

by the Revenue is still pending before the Appellate Tribunal (sic). Some malafides have also been alleged against the assessing' authority who has issued the notice.

2. After hearing counsel for the petitioner, I have carefully gone through the entire material on record and also the provisions of the Act of 1961.

3. Since only a notice has been issued and the petitioner has been asked to file his reply/explanation, in my opinion, no interference is called for by this court under its writ jurisdiction in the present matter, more so, when after issuing notice under Section 142, an assessment is to be made under Section 143. The petitioner has a proper remedy of filing an appeal before the competent authorities under Section 246 of the Act of 1961. Since adequate remedy has already been provided under the Act of 1961, no interference is called for by this court in such matters under writ jurisdiction.

4. Accordingly, I find no merit in the writ petition and the same is dismissed summarily.