



Hon'ble Patna High Court held that notice under section 148 is not sustainable, if the procedure given under section 148A not has been followed.

Alkem Laboratories Limited [TS-203-HC-2023(PAT)]

Patna, April 24, 2023

In the present case, the writ petition filled by assessee, having the issue that the notice under section 148 has been issued without following of the provisions of the section 148A hence the notice should be invalid, since it does not meet requirement as provided by law.

After having a close reading of relevant section and case law, Division bench of Patna High court held that

- Adherence of section 148A is compulsory
- Court will not interfere in the matter of notice under section 148, providing there shall be no illegality in such notice.

Hence the Hon'ble Patna High court has given the opportunity to income tax to correct what has been done wrong while issuing the notice under section 148 of the Act.

**\*Section 148:** Before making the assessment, reassessment or recomputation under section 147 assessing officer shall serve on the assessee a notice, along with a copy of the order passed, if required, under clause (d) of section 148A, requiring him to furnish within prescribed time

**\*Section 148A:** prescribes procedures for issuing notice under section 148.

