

**Serial No.02**  
**Regular List**

**HIGH COURT OF MEGHALAYA**  
**AT SHILLONG**

WP (C) No.161/2022 with  
MC (WPC) No.80/2022

Date of order: 14.06.2022

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Highgrowth Commodities Trade Vs. The Principal Commissioner  
Private Limited of Income Tax & ors

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**Coram:**

**Hon'ble Mr. Justice Sanjib Banerjee, Chief Justice**  
**Hon'ble Mr. Justice W. Diengdoh, Judge**

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For the Petitioner : Mr. Abhratosh Mazumdar, Sr.Adv with  
Mr. Kaushik Goswami, Sr.Adv  
Mr. Avra Mazumdar, Adv  
Ms. Shruti Swaika, Adv  
Ms. Anakshi Neog, Adv  
Ms. M. Kakoty, Adv

For the Respondents : Dr. N. Mozika, ASG with  
Ms. K. Gurung, Adv

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**ORDER: (per the Hon'ble, the Chief Justice) (Oral)**

The primary grievance in the petition is that a notice under Section 148 of the Income-Tax Act, 1961 has been issued without following the mandatory procedure under Section 148A thereof. An incidental issue as to jurisdiction has also been raised.

2. According to the petitioning assessee, the relevant notice that ought to have afforded the assessee seven days' time to respond thereto was issued to an email id that was used for filing the return for the assessment year 2017-18. The assessee submits that the notice pertains to the assessment year 2018-19 and, by then, the email id of the assessee

had been changed. The assessee says that the notice was physically delivered at the address of the assessee on March 30, 2022 and, even before the reply could be issued, the notice under Section 148 of the Act was issued by recording that the assessee had not responded to the previous notice.

3. Since the scheme of the relevant provisions requires a previous notice and seven days' time to be afforded to the assessee to respond thereto and it appears that such procedure may not have been followed in this case, the subsequent notice under Section 148 of the Act and the order pertaining thereto are set aside and the matter is restored to the initial stage. The assessee will have seven days from today to respond to the initial notice dated March 24, 2022. Such response will be considered by the appropriate authority before passing any order or taking any further steps, whether under Section 148 of the Act or otherwise.

4. The assessee will also be afforded a chance to be represented before the relevant order is passed.

5. It is recorded that though a rejoinder has been filed by the assessee, no reliance has been placed on such rejoinder since it was served only last evening.

6. The question of jurisdiction is left open for the assessee to urge before the Department. WP (C) No.161 of 2022 and MC (WPC) No.80 of 2022 are disposed of without any order as to costs.

7. This order is made without any prejudice to the rights and contentions of the parties.

**(W. Diengdoh)**  
**Judge**

**(Sanjib Banerjee)**  
**Chief Justice**

Meghalaya  
14.06.2022  
"*Lam DR-PS*"

