

**HIGH COURT OF DELHI : NEW DELHI****+ CW No.20/1980**

Decided on 03 February 2003

**# M/S KRAFT INDUSTRIES** ..... Petitioner  
Through: Nemo

Versus

**\$ THE INCOME-TAX OFFICER** ..... Respondent  
Through: Mr. R.C. Pandey,  
Advocate

Coram:

**\* HON'BLE MR. JUSTICE D.K. JAIN**  
**\* HON'BLE MR. JUSTICE MADAN B. LOKUR**

1. Whether the Reporters of local papers may be allowed to see the judgement?
2. To be referred to Reporter or not?
3. Whether the judgement should be reported in the Digest?

**ORDER**  
**03.02.2003****\* D.K. JAIN, J. (Oral)**

The matter has been called out for hearing but no one appears for the petitioner. The same was the position on the last date of hearing.

We have, accordingly, heard Mr. R.C. Pandey, learned senior standing counsel for the Revenue.

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By means of this writ petition, the assessee has challenged the validity of the notice issued under Section 147 (a) read with Section 148 of the Income-tax Act, 1961 (for short 'the Act'), in respect of the assessment years 1959-60 and 1960-61. From the body of the petition as also the order dated 18 January 1980, it appears that the main grievance of the petitioner is that despite demand, the reasons recorded by the Assessing Officer for re-opening of the assessments have not been furnished.

In so far as this Court is concerned, the issue with regard to the supply of reasons to the assessee, is no-longer res integra. In New Bank of India Ltd. Vs. Income Tax Officer & Anr. (1982) 136 ITR 379, it has been held that an assessee is entitled to know the reasons recorded by the Assessing Officer for re-opening the completed assessment, provided on receipt of notice under Section 148 of the Act, the assessee files its return of income as per the requirement of Section 139(2) of the Act. However, in the absence of counsel for the assessee, it is not possible to find out as to whether the assessee has filed return pursuant to the issue of notice under Section 148 of the Act.

Under the circumstances, we dispose of the writ petition with the following directions:-

- (1) in case the assessee has filed its return for the relevant assessment years, the reasons recorded for re-opening the assessments shall be furnished to the assessee; and

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(2) on disclosure of the reasons, if the assessee raises any objection to the validity of the said notices on any ground, before proceeding further with the reassessment proceedings, the Assessing Officer shall first deal with the objections.

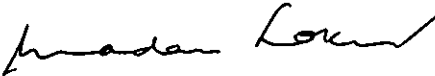
The writ petition stands disposed of in above terms.

Interim order dated 18 January 1980 stands vacated.

  
( D.K. Jain )  
Judge

February 03, 2003

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( Madan B. Lokur )  
Judge