IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION NO. 15143 of 2015

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KAIRA DISTRICT CO OP MILK PRODUCERS UNION LIMITED....Petitioner(s)

Versus

DEPUTY COMMISSIONER OF INCOME TAX....Respondent(s)

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Appearance:

MR MANISH J SHAH, ADVOCATE for the Petitioner(s) No. 1

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CORAM: **HONOURABLE MS.JUSTICE HARSHA DEVANI**
and
HONOURABLE MR.JUSTICE A.G.URAIZEE

Date : 21/09/2015

ORAL ORDER (PER : HONOURABLE MS.JUSTICE HARSHA DEVANI)

Mr.J.P. Shah, learned advocate for the petitioner has invited attention of the Court to the reasons recorded by the Assessing Officer to point out that in respect of first two grounds recorded in the reasons, the Assessing Officer while framing assessment under section 143(3) of the Income Tax Act, 1961 had duly called for details in respect thereof and had framed assessment after considering the details submitted by the assessee. It was submitted that the reopening is, therefore, based upon a mere change of opinion. As regards the third ground on which the assessment is sought to be reopened, it was pointed out that the Assessing Officer has wrongly considered the amount of Rs.14,68,985/- as prior period expenditure, when in fact this was the income of the assessee.

2. Having regard to the submissions advanced by the learned counsel for the petitioner in context of the record produced before this Court, issue **NOTICE** returnable on 13th October 2015. By way of ad interim relief, the Assessing Officer is restrained from passing any final order pursuant to the impugned notice without the permission of this Court. Direct service is permitted.

(HARSHA DEVANI, J.)

(A.G.URAIZEE,J)

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