

**IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA****CWP No. 1762 of 2022****Date of Decision: 7.4.2025**

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**M/s. Innova Captab****...petitioner****Versus****UOI & ors.****...Respondents**

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***Coram******Hon'ble Mr Justice Tarlok Singh Chauhan, Judge.******Hon'ble Mr Justice Sushil Kukreja, Judge.******Whether approved for reporting?<sup>1</sup> No*****For the petitioner : Mr. Vishal Mohan, Sr. Advocate,  
with Mr. Parveen Sharma,  
Advocate.****For the Respondents : Mr. Balram Sharma, DSGI with  
Mr. Rajeev Sharma, Advocate,  
for respondent No.1.****Mr. Neeraj Sharma, Advocate,  
with Mr. Ishaan Kashyap,  
Advocate, for respondents No.2  
& 3.**

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**Tarlok Singh Chauhan, Judge (Oral)**

Even though in this petition, the petitioner has assailed the notice dated 31.3.2021 issued by the respondents under Section 148 of the Income Tax Act, however, in view of the judgment rendered by the Hon'ble Supreme Court in

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<sup>1</sup> Whether reporters of Local Papers may be allowed to see the judgment? Yes.

*Union of India Vs. Ashish Agarwal, 444 ITR 1*, notice is treated to be the one issued under Section 148A of the Income Tax Act and thereafter, the proceedings have to be followed up according to Section 148A, as is evident from para 10(1) of the judgment supra and the same reads as under:-

“10. In view of the above and for the reasons stated above, the present Appeals are ALLOWED IN PART. The impugned common judgments and orders passed by the High Court of judicature at Allahabad in W.T. No. 524/2021 and other allied tax appeals/petitions, is/are hereby modified and substituted as under

(1) The impugned section 148 notices issued to the respective assesses which were issued unamended section 148 of the IT Act, which were the subject matter of writ petitions before the various respective High Courts shall be deemed to have been issued under section 148A of the IT Act as substituted by the Finance Act, 2021 and construed or treated to be show-cause notices terms of section 148A(b). The assessing officer shall, within thirty days from today provide to the respective assessee information and material relied upon by the Revenue, so that the assessee can reply to the show-cause notices within two weeks thereafter.”

2. Accordingly, the instant petition is disposed of with directions to the respondents to pursue the matter in accordance with law laid down in **Ashish Agarwal's case**

(supra). Pending applications, if any, shall also stand disposed of.

**(Tarlok Singh Chauhan)**  
**Judge**

**(Sushil Kukreja)**  
**Judge**

7<sup>th</sup> April, 2025 (mamta)