

**Section 148 notice cannot be issued without making a prior inquiry under section 148A: HC**

INCOME TAX : Where Assessing Officer issued on assessee notices under section 148 dated 31-3-2021 seeking to reopen assessment for assessment years 2015-16 and 2016-17 after obtaining sanction of Additional Commissioner, in terms of section 151 previous sanction for issuance of notices had to be obtained only from Principal Chief Commissioner (for assessment year 2015-16) and Principal Commissioner (for assessment year 2016-17), thus, impugned notices deserved to be quashed

INCOME TAX : Where Assessing Officer issued on assessee notices under section 148 dated 8-4-2021 seeking to reopen assessment for assessment years 2015-16 and 2016-17, since mandatory procedure of a prior inquiry under section 148A had not been followed, said notices were unsustainable

For judgment, click <https://www.taxmann.com/research/direct-tax-laws/top-story/101010000000327086/section-148-notice-cannot-be-issued-without-making-a-prior-inquiry-under-section-148a-hc-caselaws>

(Source: Taxmann.com)