



CGHC010210102021

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 146 of 2021

- RAS Buildcon Private Limited Office At FF - 35-36 Millennium Plaza, GE Road, Banstall, Raipur Through Director, Sanjay Agrawal, 58 Yrs. S/o Late Dr. Ramavtar Agrawal, 9B, South Avenue, Chaubey Colony, Raipur.

... **Petitioner****versus**

1. Principal Commissioner of Income Tax Raipur – 1, New Central Revenue Building, Civil Lines, Raipur, Chhattisgarh.
2. Income Tax Officer Ward 4(1), Raipur.

... **Respondent(s)**

For Petitioner	: None, in two rounds.
For Respondents	: Ms. Ankita Gaurha, Advocate holding the brief of Mr. Amit Chaudhari, Advocate

Hon'ble Shri Justice Rakesh Mohan Pandey

Order on Board

31.07.2026

1. By way of this petition, the petitioner has sought the following relief(s):-

“10.1 Quashing the impugned DIN & Notice No. ITBA / AST/S/148/2020-21/1033923597 (1) dated 30/06/2021 issued by Income Tax Officer Ward 4 (1), Raipur under Section 148 of the Act and proceedings initiated pursuant thereto (Annexure - P/1).

10.2 Pass any other order or orders as may be deemed fit in the facts and circumstances of the case.”

2. It appears that the petitioner has challenged assessment proceedings initiated against him according to the provisions of Section 148 of Income Tax Act.

3. Learned counsel appearing for respondents would contend that proceedings have already been concluded and assessment order has been passed.
4. Having considered submission made by Ms. Ankita Gaurha, Advocate, this petition is dismissed being rendered infructuous.

Sd/-
(Rakesh Mohan Pandey)
JUDGE

Siddhant