

## **Writ petition challenging 148 notice not maintainable as alternate remedies not exhausted.**

**Summary – The High Court of Madras in a recent case of Seshasayee Paper And Boards Ltd., (the Assessee) held that Writ petition challenging 148 notice was not maintainable as alternate remedies had not been exhausted**

### **Facts**

- A notice under section 148 proposing to reopen the assessment for the relevant assessment years was issued to the petitioner-assessee and the assessee filed a writ petition challenging the reopening notice on ground that the impugned notice was issued on mere change of opinion and same was issued beyond period of four years.
- The revenue contended that Writ was not maintainable as it was for the assessee to make objections to the reasons for reopening and thereafter to allow the Assessing Officer to pass orders on such objections.

### **Held**

- The HC stated that while the assessee has raised several contentions touching upon the merits of the notice issued under section 148 but these contentions cannot be considered at this stage since the assessee is first required to give objections to the reasons for reopening to the AO and the AO has to pass a reasoned order.
- Since the above action is yet to be completed, the present writ petition is not maintainable.