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WPA 3719 of 2022

Sima Chowdhury
Vs
Income Tax Officer, Ward No.50(1) Kolkata & Ors.

Mr. Anil Dugar,
Mr. Rajarshi Chatterjee
... For the Petitioner.
Mr. Manabendra Nath Bandyopadhyay
... For the Respondents.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned notice dated 18th March, 2020, under Section 148 of the Income Tax Act, 1961 relating to assessment year 2013-2014 and from record it appears that this writ petition has been filed on 1st of March, 2022, i.e. almost after two years from the date of issuance of impugned notice under Section 148 of the Act without making any objection against the same, which petitioner could have availed in view of the decision of the Hon'ble Supreme Court in the case of GKN Driveshafts (India) Ltd. vs. Income Tax Officer and Others, reported in 259 ITR page 19, and without making any explanation at all for this inordinate delay in filing this writ petition and petitioner is submitting that since the new Act has come substituting the old provision under Section 148 of the Act now the respondent/Assessing Officer has no power at all to proceed on the basis of the aforesaid notice under

Section 148 of the Act which when the impugned notice was issued, new Act was not even born. It seems that the sole intention of the petitioner is to evade the tax by making flimsy grounds and without making any objection before the Officer concerned against the same under Section 148 of the Act nor approaching this Court immediately against the aforesaid impugned notice and petitioner deliberately kept quiet and now wants this Court to interfere with the aforesaid impugned notice almost after two years.

Accordingly, this writ petition, being WPA 3719 of 2022 is dismissed with a cost of Rs.15,000/- to be paid by the petitioner to the Income Tax Department concerned.

(Md. Nizamuddin, J.)