21-03-2022
Item No.7
Subrata

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction
Appellate Side

WPA No.3912 of 2022
Debabrata Ghosh
-vs-
Union of India & Ors.

Mr. Bhaskar Sengupta ...for the petitioner

None ...for the respondents

Heard learned advocate appearing for the petitioner. None represents the respondents in spite of service of notice and also a copy of the writ petition. Affidavit of service filed in court be taken on record.

In this writ petition, petitioner has challenged the impugned notice under section 148 of the Income Tax Act, 1961 dated March 30, 2021 (Annexure P1, p.26) pertaining to the assessment year 2013-14.

It appears from record that on February 26, 2022 petitioner has filed an objection against the said notice under section 148 of the 1961 Act (p.28).

In my opinion, this writ petition is premature and is liable to be dismissed, since petitioner has approached this court without waiting for the decision of the authority concerned on the petitioner's aforesaid objection which the assessing officer is bound to dispose of in terms of a decision of the Supreme Court in the case of *GKN Driveshafts* reported in 259 ITR 19.

In view of the facts as aforesaid, this writ petition – WPA No.3912 of 2022 – is dismissed.

[Md. Nizamuddin, J]