15.03.2022.
p.b.
Sl. No.21.

W.P.A. 4184 of 2022

Mahabir Prasad Dudhani
Vs.
Assistant Commissioner of Income Tax, Central CIR 4(1), Kolkata & Ors.

Mr. Anil Kr. Dugar,
Mr. R. Chatterjee.
........for the petitioner.
Mr. P. Dudhoria.
........for the respondent.

Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the initiation of block assessment proceeding under Section 153A of the Income Tax Act, 1961 and issuance of notice dated 18th January, 2022 relating to relevant assessment year and the impugned order of disposal of the objection made by the petitioner dated 6th February, 2022 against the aforesaid impugned notices. It appears from record annexed to the writ petition being annexure P-6 that after disposal of the aforesaid objection, show-cause notices have been issued on 5th March, 2022 providing opportunity to the petitioner to give reply the aforesaid show-cause notices by 9th March, 2022 which the petitioner has failed to comply with and approached this Court for invoking the Constitutional Writ Jurisdiction under Article 226 of the Constitution of India. On perusal of the impugned order of disposal of petitioner's objection to the proceeding under Section 153A as appears at page 57 of the writ petition and in view of the fact that petitioner has been given opportunity to give reply to the impugned show-cause notices and without availing the said opportunity, petitioner wants this Court to interfere with the aforesaid impugned show-cause notices which I am not inclined to interfere with the same.

This writ petition being WPA No.4184 of 2022 is accordingly dismissed.

(Md. Nizamuddin, J.)