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WPA 4386 of 2022

RGN Ispat Udyog Private Limited & Anr.
Vs
Union of India & Ors.

Mr. S. Dasgupta,
Mr. Aditya Tiwari
... For the Petitioners.
Ms. Smita Das De
... For the Respondent Nos. 2 & 3.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioners have challenged the impugned notice dated 31st March, 2021, under Section 142(1) of the Income Tax Act, 1961 relating to assessment year 2017-2018 along with Annexure and on perusal of which it appears that petitioners have been asked to produce Cash Book for the relevant period and all relevant documents. Petitioners are aggrieved by the aforesaid notice by contending that petitioners have already filed all the relevant documents and in support of such contention petitioners have annexed several documents to the writ petition and submit that no further documents are required to be filed. If it is the case of the petitioners that petitioners have already submitted all the documents with the Assessing Officer concerned who is asking they may respond to the aforesaid letter by making such contention before the Assessing Officer with supporting documents instead of coming to this Court under Article 226 of the Constitution of India.

In view of the facts recorded herein, I am not inclined to entertain this writ petition. However, petitioners are given liberty to give response/objection to the aforesaid notice dated 31st March, 2021 and take all the points which the petitioners have taken in this writ petition, which the Assessing Officer concerned will consider in accordance with law by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioners or its authorised representative within four weeks from the date of communication of this order.

With these observations and directions, this writ petition, being WPA 4386 of 2022 is disposed of.

(Md. Nizamuddin, J.)