26.04.2022.
p.b.
Sl. No.25.

W.P.A. 7034 of 2022

Girdhar Gopal Dalmia
Vs.
Union of India & Ors.

Mr. Ranjeet Kr. Murarka,
Mr. Vivek Murarka,
Mr. D. N. Dey.
........for the petitioner.

Mr. Soumen Bhattacharjee.
.........for the respondents.

Heard learned advocates appearing for the parties.

In this matter, petitioner has challenged the impugned notice dated 17th March, 2022 issued under Section 148A(b) of the Income Tax Act, 1961 relating to the assessment year 2018-19 by which petitioner was asked to give response to the same on or before 23rd March, 2022, on the ground that in view of Section 148A(b) of the Act, seven days time should have been given in the notice for responding the same, while according to the petitioner, in this case, six days time has been given and petitioner further challenges the impugned notice on the ground that no opportunity of hearing was given as per the aforesaid provisions. It appears from record that the petitioner responded to the aforesaid impugned notice dated 17th

March, 2022 by giving a detailed reply to the same which appears at page 56 of the writ petition. It appears from the writ petition that the respondent Assessing Officer concerned has considered the reply to the impugned show-cause notice by passing an elaborate order on 29th March, 2022 which appears at page 72 being Annexure P-8 to the writ petition.

Learned advocate appearing for the respondents submits that since the impugned notice was served through e-mail, so, on the date of e-mail, petitioner has already received the impugned notice and if that date is taken into account, then time to give reply by 23rd March if considered comes to seven days. Apart from these facts on going through the reasoning recorded in the order of rejection of the petitioner's objection to the notice under Section 148A(b) of the Act, I am of the view that the order under Section 148A(d) of the Act dated 29th March, 2022 does not deserve any interference. Furthermore, rejection of the petitioner's objection to 148A notice does not mean that any final re-assessment order has been passed and demand has been raised. Petitioner will have ample opportunity during the reassessment proceedings to establish his case and to make out a case for dropping of proceeding under Section 148 of the Act. This case also cannot be called a case of violation of principles of natural justice, so far as merit discussed in the rejection order cannot be gone into by this writ court.

With this observation and finding, this writ petition being WPA No.7034 of 2022 is dismissed.

(Md. Nizamuddin, J.)