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WPA 10858 of 2022

SWAL Limited
Vs
Union of India & Ors.

Mr. Ranjeet Kumar Murarka,
Mr. Vivek Murarka,
Mr. Dibanath Dey
... For the Petitioner.
Ms. Smita Das De
... For the UOI.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the order dated 12th April, 2022 passed under Section 148A(d) of the Income Tax Act, 1961 pursuant to the notice under Section 148A(b) of the Act dated 30th March, 2022, on the ground of alleged violation of principles of natural justice.

Considering the submission of the parties and facts and circumstances as appears from record, I am of the view that the impugned order under Section 148A(d) of the Act has been passed after compliance of all the formalities required under the relevant provisions of the Income Tax Act, 1961, and there is no procedural irregularity or violation of principles of natural justice. It appears from record that, first, notice was issued under Section 148A(b) of the Act as appears from page 30 of the writ petition. In response to the same, the petitioner has filed its objection as appears from page 135 of the writ petition and thereafter the Assessing

Officer concerned has passed order under Section 148A of the Act after considering the objection of the petitioner by giving reason and making elaborate discussion. This Court in exercise of its Constitutional writ jurisdiction cannot act as an Appellate Authority over the impugned order passed under Section 148A(d) of the Act when there is no procedural irregularity or violation of principles of natural justice or the Officer has not acted contrary to any provision of the Statute and reasoning and findings given by the Assessing Officer in his order under Section 148A(d) of the Act should not be substituted by a writ Court.

In view of the discussion made above, this writ petition being WPA 10858 of 2022 is dismissed.

(Md. Nizamuddin, J.)