25.08.2022.
p.b.
Sl. No.15.

W.P.A. 18828 of 2022

Subhra Basu
Vs.
Union of India & Ors.

Ms. Namrata Jha.
........for the petitioner.
Mr. Soumen Bhattacharjee.
.........for the respondent.

Heard learned counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 20th July, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2017-18 on the basis of notice under Section 148A(b) of the Act dated 23rd May, 2022, on the ground that the impugned order is without jurisdiction and in contravention of Section 149(1)(a) of the Income Tax Act, 1961 under which an assessment cannot be reopened beyond three years from the end of the relevant assessment year where the income escaped does not exceed Rs.50 lakhs and in the present case, the petitioner assessee's income for the relevant year does not exceed Rs.50 lakhs and in spite of this factual and legal position, the assessing officer has refused to drop the impugned re-assessment proceeding. On perusal of the notice under Section 148A(b), I find that even in that notice also, the assessing officer has recorded that income chargeable tax is amounting to Rs.22,66,575/- which is admittedly below Rs.50 lakhs.

Mr. Bhattacharjee, learned advocate appearing for the respondent Income Tax authority could not justify and convince this Court in defending the impugned order under Section 148A(d) of the Act.

Considering the facts and circumstances of this case as appears from record and submission of the parties, this writ petition being WPA No.18828 of 2022 is disposed of by quashing the aforesaid impugned re-assessment proceeding.

By this order, this writ petition being WPA No.18828 of 2022 is disposed of accordingly.

(Md. Nizamuddin, J.)