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WPA 19984 of 2022

Ekta Prahaladka
Vs
Union of India & Ors.

Mr. Sutirtha Das
... For the Petitioner.
Mr. S. Roy Chowdhury

... For the Respondents.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the legality of the impugned order dated 27th July, 2022, under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2017-1018.

On perusal of the aforesaid impugned order dated 27th July, 2022, I find that the same is neither any violation of principle of natural justice nor there is in procedural irregularity nor it is without jurisdiction nor it is contrary to any provision of any statute. Further, I am of the view that by mere passing of this order like this under Section 148A(d) of the Act is neither an assessment itself nor it is a demand and the petitioner will still have ample opportunity and scope out making of a case for dropping of the impugned reassessment proceedings after issuance of notice under Section 148 of the Act. In view of this fact and legal position, I am not inclined to entertain this writ petition and accordingly, this writ petition being WPA 19984 of 2022 is dismissed.

However, dismissal of this writ petition will not be a bar for the petitioner to urge all the points raised in this writ petition before the Assessing Officer concerned in course of the impugned proceedings.

(Md. Nizamuddin, J.)