29.09.2022.
p.b.
Sl. No.21.

W.P.A. 22194 of 2022

Girdhar Gopal Dalmia
Vs.
Union of India & Ors.

Mr. Ranjit Kr. Murarka,
Mr. Vivek Murarka,
Mr. Dibnath Dey.
........for the petitioner.
Ms. Smita Das De,
Mr. Prithu Dudharia.
........for the respondent.

Heard learned counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 25th August, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2018-19, being Annexure P-I to the writ petition.

This is the second round of litigation by the petitioner.

I have perused the aforesaid impugned order and find the same neither in violation of principle of natural justice nor contrary to any statutory provision nor there is any procedural irregularity nor without jurisdiction, I am of the view that once an order has been passed after observing formalities required under the law in issuing notice under Section 148A(b), giving opportunity of hearing to file an objection to the same and after that if the order has been passed by the assessing officer under Section 148A(d) of the Act and if the assessee petitioner is not satisfied with the reasoning given in such order and has any grievance on merit of the same, he may agitage the same in course of subsequent proceedings after notice under Section 148 of the Act as per view taken by the Hon'ble Supreme Court in its order dated 2nd September, 2022 in the case of Anshul Jain Vs. Principal Commissioner of Income Tax & Anr. in Special Leave to Appeal (C) No.14823/2022.

Furthermore, an order under Section 148 (d) of the Income Tax Act, 1961, itself is neither an assessment nor a demand and petitioner still will have ample scope and opportunity to make out a case if any for dropping of the proceeding under Section 147 of the Act in subsequent proceeding after the order passed under Section 148 (d) of the Act.

In view of reasoning and discussion made above, this writ petition being WPA No.22194 of 2022 is dismissed.

(Md. Nizamuddin, J.)