28.11.2022
Sl no. 12
Ct no. 2
P.M.

WPA 22832 OF 2022

Hilife Tie Up Private Limited
- Vs -
The Union of India & Ors.

Mr. Subash Agarwal,
Mr. Brijesh Kumar Singh
... for the petitioner
Mr. Aryak Dutt
... for Union of India

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961 and subsequent notice under Section 148 of the Act dated 31st July, 2022.

I have perused the aforesaid impugned order dated 31st July, 2022 relating to assessment year 2016-2017 being annexure P/6 to the writ petition and on perusal of the same I find that that the same has been passed after giving effective opportunity of hearing to the petitioner and the Assessing Officer has elaborately dealt with and discussed the issue in this case and such order is based on the reasoning recorded therein.

It may be another thing that petitioner is not satisfied with the aforesaid reasoning.

Considering the facts and circumstances of this case and submission of the parties I am not inclined to entertain this writ petition and accordingly the same is dismissed for the following reasons.

1. This case does not fall within those categories of cases where the impugned proceedings were initiated and notices issued from time to time by the authority having any inherent lack of jurisdiction.
2. It is also not a case where there is patent violation of principle of natural justice.
3. It is also not a case that in course of passing the impugned order under Section 148A(d) the Assessing Officer has patently acted in contravention of any specific provisions of statute.

    I am also of the view that the impugned order under Section 148A(d) of the Act is neither a final assessment nor such order in itself is a demand and the petitioner will have ample opportunity of hearing in course of the proceeding subsequent to 148 notice of the Act to make out a case in its favour for dropping the impugned proceeding.

In view of the discussion made above, this writ petition being WPA 22832 of 2022 is dismissed.

However, dismissal of this writ petition will not prevent the petitioner from urging all the points raised in this writ petition before the assessing officer concerned in assessment proceeding.

(Md. Nizamuddin, J.)