29.11.2022
Sl no. 32
Ct no. 2
P.M.

WPA 24760 OF 2022

Terai Farmers Agri Federation & Anr.
- Vs -
The Union of India & Ors.

Mr. Arvind Agarwal,
Mr. Farhan Ghaffar,
Ms. Sagufta Saba Yasmin
.... for the petitioners
Mr. Om Narayan Rai
... for the respondent.

Heard learned counsel appearing for the parties.

By this writ petition, petitioners have challenged the impugned order of assessment under section 143(3) of the Income Tax Act on the ground that no copy of the draft assessment was served on the petitioners before passing the impugned assessment order.

Mr. Rai, learned advocate representing the respondent Income Tax Authority submits that in this case formalities of Section 144B (7) (ii) (a) has been complied with by way of placing the authenticated copy of the draft assessment in question in the Assesses' registered account by uploading the same on 14th September, 2022 and the time was granted to the petitioner to give response to the aforesaid draft assessment by 15.00 hrs. dated 16th September, 2022 and the impugned assessment order was passed on 24th September, 2022 and the respondent department had uploaded the draft assessment as well as notice to file any objection to the draft assessment on the registered account of the petitioners as appears at page 120 of the writ petition.

Considering the facts and circumstances of this case which appears from record and submission of the parties I am of the view that the allegation of the petitioners of non-service of draft assessment on the petitioners is not sustainable and, accordingly this writ petition being WPA 24760 of 2022 is dismissed.

(Md. Nizamuddin, J.)