13.12.2022.
p.b.
Sl. No.11.

WPA 27010 of 2022

Arup Kumar Chatterjee
Vs.
Union of India & Ors.

Mr. Subhas Agarwal,
Mr. Brijesh Kr. Singh.
………for the petitioner.

Learned advocate appearing for the petitioner files affidavit of service which may be kept with the record.

None appears for the respondents.

By this writ petition, petitioner has challenged the impugned order dated 29th July, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to the assessment year 2016-17 and on perusal of the same, I find that the aforesaid impugned order is neither in violation of principle of natural justice nor there was any procedural irregularity in passing the impugned order nor the said order has been passed by an authority having inherent lack of jurisdiction. Furthermore, I am of the view that the order under Section 148A(d) of the Act is not a final assessment order or a demand and the petitioner still has ample scope to make out a case in subsequent proceeding after issuance of notice under Section 148 of the Act for making of the case for dropping of the proceeding under Section 148 of the Act.

In view of the discussions made above, this writ petition being WPA 27010 of 2022 is dismissed. However, dismissal of this writ petition will not be a bar for the petitioner to raise all the points in course of the proceeding before the assessing officer which has been raised in this writ petition.

(Md. Nizamuddin, J.)