OD – 13

ORDER SHEET
WPO/1943/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

M/S RN FASHION
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 7TH APRIL, 2022.

Appearance:
Mr. Pratyush Jhunjhunwala, Adv.
Mr. S. Rudra, Adv.
..for the petitioner

Mr. Soumen Bhattacharya, Adv.
...for the respondents

The Court : Heard learned Advocates appearing for the parties.

In this matter, petitioner has challenged the impugned order dated 23rd June, 2022 passed under Section 148A (d) of the Income Tax Act, 1961 relating to the assessment year 2018-19 subsequent to the notice dated 11th March, 2022 issued under Section 148A (b) of the Act by which the petitioner was asked to give its response with supporting documents electronically in e-proceeding facility through its e-filing account on or before 18th March, 2022.

Petitioner challenges the impugned order dated 23rd March, 2022 on the ground that the same was passed without considering the petitioner's objection and/or dealing with the objection against the aforesaid impugned notice under Section 148A (b) of the Act. When the petitioner was asked to substantiate its allegation that in compliance of the aforesaid impugned notice dated 11th March, 2022 whether on or before 18th March, 2022 it had filed any objection in compliance of the same, he could not satisfy this Court from any piece of evidence that on or before 18th March, 2022 he had responded to the impugned notice dated 11th March, 2022 or by any piece of evidence petitioner could satisfy this Court that it had made any prayer for adjournment or extension of time to file such reply.

Petitioner submits that its Chartered Accountant orally requested the Assessing Officer to grant him more time and this submission of the petitioner is even not supported by any averments in the writ petition. Sitting in exercise of constitutional writ jurisdiction, this Court cannot act as evidence taking authority to verify such oral statement if at all made by Chartered Accountant or by the Assessing Officer to verify such oral statement alleged to have been made by the Chartered Accountant.

In the facts and circumstances of the case and what appears from record, I am of the view that in passing the impugned order respondent Assessing Officer has committed no procedural irregularity and in view of the fact that doors for the petitioner are not closed from making out any case for dropping the impugned re-assessment proceeding since petitioner will further get further chance to make out his case after the issuance of notice under Section 148 of the Act, accordingly, I am not inclined to interfere with the impugned order dated 23rd March, 2022 and thus the writ petition being WPO No. 1943 of 2022 is dismissed.

(MD. NIZAMUDDIN, J.)

Sbghosh