OD-9

ORDER SHEET

WPO/2005/2022

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

J J AUTOMOTIVE PVT. LTD.
-VS-
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 26th April, 2022.

Appearance:
Mr. Abhratosh Majumder, Sr. Adv.
Mr. Arvind Agarwal, Adv.
Mr. Farhan Ghaffar, Adv.
Mrs. S. Chakraborty, Adv.
...for the petitioner

Mr. Smarajit Roychowdhury, Adv.
...for the UOI

The Court: Heard learned advocates appearing for the parties.

In this matter the petitioner has challenged the impugned final assessment order dated 24th March, 2022 under Section 147 read with Sections 143(3)/144B of the Income Tax Act, 1961 relating to assessment year 2014-15 being Annexure A (page 18 to the writ petition), which is an appealable order before the CIT (Appeals).

It appears from record that the impugned final assessment order was passed by issuance of notice under Section 148 of the Act dated 31st March, 2021 and several notices as per statutory requirement were issued from time to time and replies to the same were given by the assessee/petitioner from time to time which are part of the record of this writ petition. Thereafter, a draft assessment order was passed on 11th

March, 2022 being Annexure P-15 to the writ petition. This draft assessment order was served upon the petitioner and it was given opportunity to file any objection to the same. It appears from record that petitioner had filed objection to the aforesaid draft assessment. Thereafter, this final assessment order has been passed.

Considering the facts and circumstances as appears on perusal of record, I am of the view that this case does not fall in those categories of cases where any violation of principle of natural justice has occurred or the impugned proceedings have been initiated and the final assessment order has been passed by an authority who is having inherent lack of jurisdiction or constitutional validity of law or provision involved in this writ petition or any procedural irregularities has been committed by the respondent/assessing officer concerned in passing the final impugned assessment order, which is a detailed order with reasoning, though the petitioner submits that the same is almost similar to draft assessment. Needless to mention that this Court cannot scrutinise the sufficiency of the reasoning given in the assessment order in exercise of constitutional writ jurisdiction of this court under Article 226 of the Constitution of India.

In view of the discussion made above, this writ petition being WPO/2005/2022 is dismissed with no order as to costs.

(MD. NIZAMUDDIN, J.)

RS