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ORDER SHEET
WPO/2053/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

INTELLISYS TECHNOLOGIES AND RESEARCH PVT LTD
VS
ASSISTANT COMMISSIONER OF INCOME TAX (TDS), CIRCLE 2(1), KOL & ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 13th June, 2022.

Appearance:
Mr. Agnibesh Sengupta, Adv.
Mr. Indranil Banerjee, Adv.
Mr. Subrata Mukherjee, Adv.
...For the petitioner

Mr. Vipul Kundalia, Adv.
Mr. Amit Sharma, Adv.
Mr. Anurag Roy, Adv.
...For the respondent

The Court : Heard learned advocates appearing for the parties.

Supplementary affidavit filed in Court be kept with the records.

In this writ petition, petitioner has challenged the impugned penalty proceeding under Section 221 of the Income Tax Act, 1961 dated 11th January, 2022. On perusal of the same I find that the same is in the form of a show cause notice and petitioner has been given opportunity to give reply to the said show cause notice. In response to the aforesaid impugned penalty notice the petitioner has filed a response by its letter dated 16th February, 2022 as appears at page 22 of the writ petition and it appears that by the said letter petitioner has asked the respondent Income Tax Authority to furnish details of documents to submit a comprehensive reply and by its letter it also appears that the petitioner has agreed to appear before the assessing officer concerned for personal hearing in the matter. In spite of this fact the petitioner has now challenged the aforesaid impugned notice on the ground that on the request of the petitioner the documents which has been supplied to it is not sufficient. Sufficiency of the documents and justification for initiation of penalty proceeding by issuing the show cause notice giving opportunity to the petitioner to give response to the penalty proceeding and when the petitioner himself has agreed to give reply to the impugned show cause notice after getting sufficient document and is willing to appear before the aforesaid officer concerned for personal hearing, attempt to move this writ petition by avoiding to face the impugned penalty proceeding where full opportunity is being provided by the assessing officer in compliance of Section 221 of the Act, I am not inclined to interfere with the impugned penalty proceeding and the notice since the petitioner has still the scope of making out its case before the assessing officer concerned if it has at all to drop the impugned proceeding.

Accordingly, this writ petition being WPO 2053 of 2022 is dismissed without going into the merit of the aforesaid impugned penalty proceeding.

However, dismissal of this writ petition will not prevent the petitioner from urging all the points before the assessing officer which it has taken in this writ petition.

(MD. NIZAMUDDIN, J.)

TR/