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ORDER SHEET
WPO/2065/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SARWAN KUMAR PODDAR
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 10TH MAY, 2022.

Appearance:
Mr. Abhratosh Majumder, Sr. Adv.
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
Mr. P. Jhunjhunwala, Adv.
..for the petitioner

Mr. S. Roy Chowdhury, Adv.
Mr. Soumen Bhattacharjee, Adv.
..for the respondents

The Court : Heard learned Advocates appearing for the parties.

In this matter, petitioner has challenged the impugned assessment order under Section 147 read with Section 144(b) of the Income Tax Act, 1961.

Considering the submissions of the parties and what appears from record, I am not inclined to interfere with the impugned assessment order for the reason that it is an appealable order and further that there is no procedural illegality or infirmity during the impugned reassessment proceeding and in passing the impugned assessment order. The principles of law and guidelines as laid down by the Hon'ble Supreme Court in the case of ***GKN Driveshafts (India) Ltd. Vs. ITO & Others (2003) reported in 259 ITR 0019 (SC)*** has also been fully observed and there is no violation of principle of natural justice in this case since against the impugned notice under Section 148(b) of the Act, recorded reason was furnished to the petitioner. Opportunity to file objection to the same was given. Even draft assessment was served and opportunity to make objection against the same was also furnished to the petitioner. Thereafter the impugned final assessment order has been passed. This Court in exercise of its constitutional writ jurisdiction under Article 226 of the Constitution can consider the decision making process but not the decision itself.

In view of the discussion made above, this writ petition being WPO NO. 2065 of 2022 is dismissed. However, dismissal of writ petition will not prevent the petitioner to avail the statutory alternative remedy by way of filing appeal in accordance with law.

(MD. NIZAMUDDIN, J.)

Sbghosh