OD – 3

ORDER SHEET
WPO/2217/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

JAGANNATH MERCANTILE PVT LTD
VS
THE INCOME TAX OFFICER, WARD 6(2) KOLKATA AND ANR

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 20th June, 2022.

Appearance:
Mr. P. Roy Chaudhuri, Adv.
Mr. Tanoy Chakraborty, Adv.
Mr. Chhandak Dutta, Adv.
...For the Petitioner

Mr. Tilak Mitra, Adv.
...For the U.O.I.

The Court : Heard learned advocates appearing for the parties.

Affidavit of service filed in Court be kept with the record.

In this writ petition, petitioner has challenged the impugned order dated 6th April, 2022 pursuant to the notice dated 17th March, 2022 under Section 148A(b) of the Act. It appears from record that against the impugned notice under Section 148A(b) of the Act petitioner has filed a reply/objection to the same and it appears from the impugned order under Section 148A(d) of the Act that the aforesaid objection of the petitioner was considered and discussed. Case of the petitioner is that its objection against 148A(b) of the Act has not been properly considered and dealt with and discussed with and he is not satisfied with the way objection of the petitioner has been considered by the respondent Income Tax Authority in its order under Section 148A(d) of the Act.

I am not inclined to interfere with the aforesaid impugned order under Section 148A(d) of the Act in exercise of this writ jurisdiction since it is not a case where the impugned notice and subsequent order under Section 148A(d) has been issued by an Authority who is having inherent lack of jurisdiction neither it is a case of denial of any opportunity of hearing nor a case of violation of principles of natural justice nor a case where the assessing officer has acted patently contrary to a statutory provision. Case of the petitioner does not fall in any of these categories for interference under Constitutional Writ Jurisdiction. Passing of an order under Section 148A(d) of the Act is not final assessment order or raising of a demand and petitioner will still have an ample opportunity to make out a case during reassessment proceeding for dropping of the same after he could satisfy the assessing officer.

In view of the discussion made above, this writ petition being WPO 2217 of 2022 is dismissed.

(MD. NIZAMUDDIN, J.)

TR/