

ORDER SHEET
WPO/2226/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

DIBYENDU KUMAR PADHAN
VS
UNION OF INDIA AND ORS

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 20TH JUNE, 2022.

Appearance:
Mr. Chandrachur Chatterjee, Adv.
...for the petitioner

Mr. Smarajit Roy Chowdhury, Adv.
..for the Revenue.

The Court: This writ petition is filed challenging the impugned initiation of re-assessment proceeding under the newly amended law relating to Sections 148A and 147 of the Income Tax Act.

I am not inclined to entertain this writ petition in view of the decision of the Hon'ble Supreme Court dated 4th May, 2022 in the case of **Union of India & Ors. Vs. Ashish Agarwal in Civil Appeal No. 3005 of 2022** laying the guidelines and law in this nature of case.

Accordingly, this writ petition being WPO No. 2226 of 2022 is dismissed and the Assessing Officer concerned while proceeding with the impugned assessment proceeding shall follow the law as laid down by the Hon'ble Supreme Court.

(MD. NIZAMUDDIN, J.)