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ORDER SHEET
WPO/2264/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SADHU AGENCY
VS
NATIONAL FACELESS ASSESSMENT CENTRE DELHI (EARLIER NATIONAL E-ASSESSMENT CENTRE, DELHI) AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 16th June, 2022.

Appearance:
Mr. Abhratosh Majumder, Sr. Adv.
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
...For the Petitioner

Mr. Smarajit Roy Chowdhury, Adv.
Mr. Soumen Bhattacharjee, Adv.
...For the U.O.I.

The Court : Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned assessment order dated 31st March, 2022, under Section 147 read with Section 144B of the Income Tax Act, 1961, relating to assessment year 2017-18, on the ground that the initiation of impugned reassessment proceeding was on the basis of alleged change of opinion. I am not inclined to interfere with the impugned assessment order and entertain this writ petition at this stage for the reason that the same is an appealable order and further there is no procedural irregularity and in view of the fact that petitioner has participated in the impugned assessment proceeding by objecting to the recorded reasons as well as filing objection to the draft assessment order and there is no procedural irregularity in course of the impugned reassessment proceeding and this Court sitting in a Writ jurisdiction cannot go into the merit of the impugned assessment order.

Accordingly, without going into the merit of the impugned assessment order this writ petition being WPO 2264 of 2022 is dismissed.

However, dismissal of this writ petition will not prevent the petitioner to take all the points before the appellate authority which has been raised in this writ petition.

(MD. NIZAMUDDIN, J.)

TR/