*OD-1*

*W.P.O. No. 2303 of 2022*
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Original Side

M/S. NIDHI VINCOM PRIVATE LIMITED
Vs.
GOVERNMENT OF INDIA, MINISTRY OF FINANCE, INCOME TAX DEPARTMENT AND ORS.

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

Mr. Anirban Banerjee,
Ms. Pradipta Siddhanta, Advs.
...for the petitioner
Mr. Om Narayan Rai, Adv.
...for the respondents

The Court : Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order 8th September, 2021 under Section 147 of the Income Tax Act, 1961 relating to assessment year 2013-14 after issuing draft assessment order dated 31st August, 2021 being annexure P-6 at page 61 of the writ petition on the ground that against the aforesaid draft assessment order petitioner had made adjournment petition on 6th September, 2021 which was not considered by the assessing officer as alleged by the petitioner. Petitioner submits that such adjournment petition was made on 6th September, 2021 and in support of such contention he has annexed a screenshot copy being annexure P-7 at page 68 of the writ petition.

Mr. Rai, learned advocate appearing for the respondent Income Tax Authority disputes such allegation of the petitioner by contending that office record of the Income Tax Department does not show filing of any such adjournment petition and in support of his contention he has filed screenshot copies of the several documents downloaded from the official portal of the department to establish that no such adjournment petition was ever filed by the petitioner in the official portal of the department.

There cannot be any reason to disbelieve the copies of the screenshot downloaded from the official portal of the Income Tax Department showing that no such adjournment petition was filed by the petitioner though petitioner disputes the same by alleging that it had filed the adjournment petition. This Court siting in exercise of Constitutional Writ Jurisdiction under Article 226 of the Constitution cannot go into this disputed question of facts and matters of evidence in view of the documents filed by the department which was downloaded from the official portal of the department. Furthermore, impugned order is an appealable order under the statute.

Considering the facts and circumstances of the case as appears from record, submissions of the parties and in view of the discussion made above, I am not inclined to interfere with the impugned assessment order dated 8th September, 2021 against which this writ petition being WPO 2303 of 2022 was filed on 27th June, 2022 and the same is accordingly dismissed.

(Md. Nizamuddin, J.)

TR/