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ORDER SHEET

WPO 1805 of 2021
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

RAJENDRA KUMAR AGRAWAL
Vs.
INCOME TAX OFFICER WARD 36(1) KOLKATA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 27th January, 2022
(Via Video Conference)

Mr. J.P. Khaitan, Sr. Adv.
Ms. Manju Agarwal, Adv.
Mr. Bajrang Manot, Adv.
… for the Petitioner
Mr. Tilok Mitra, Adv.
…for the respondents

The Court: Heard learned advocates appearing for the parties.

In this matter, petitioner has challenged the impugned notice dated 31st March, 2021 under Section 148 of the Income Tax Act for the assessment year 2014-15 and further challenging the impugned order of rejection dated 15th December, 2021 rejecting the petitioner's objection against the issuance of notice under Section 148 of the Income Tax Act and invoking of Section 147 of the Act on the ground that the impugned order of rejection does not deal in detail the contention raised by the petitioner in the aforesaid objection.

Considering the submissions of the parties and on perusal of records, I am of the view that this case does not fall in those categories where the impugned notice is bad on the face of it or the Authority who has issued the impugned notice having inherent lack of jurisdiction which is different from wrongful or irregular exercise of jurisdiction. In this case petitioner is not satisfied with the reasoning given by the respondent assessing officer concerned in his impugned order of rejection. Petitioner may have a good case on merit for the purpose of assessment proceeding but it is not a fit case for invoking constitutional writ jurisdiction of this Court and I am not inclined to entertain this writ petition and interfere with the impugned notice and the proceeding under Section 147 of the Act.

Since I am dismissing this writ petition without going into merit of the impugned proceeding under Section 148 and proceeding under Section 147 of the Act, all the points raised by the petitioner on meirt of the impugned proceeding are kept open and petitioner is entitled to take all such points in course of the impugned proceeding before the assessing officer concerned who will consider the case of the petitioner on merit without being influenced by any observation made in this order.

This writ petition being WPO 1805 of 2021 is dismissed.

(MD. NIZAMUDDIN, J.)

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