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ORDER SHEET
WPO/2433/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

ARUN KUMAR FAMILY TRUST AND ANR.
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 26th August, 2022.

Appearance:
Mr. M. S. Tiwari, Adv.
Mr. Ravindra Tiwari, Adv.
Mr. Hemant Tiwari, Adv.
Ms. Sweta Poddar, Adv.
..for the petitioner

Mrs. Smita Das De, Adv.
..for the respondent.

The Court: Heard learned Counsel appearing for the parties. By this writ petition, petitioner has challenged the impugned order passed by the respondent Income Tax Officer, dated 27th July, 202, under Section 148 A(d) of the Income Tax Act, 1961. Considering the submissions of the parties and on perusal of the aforesaid impugned order, I find that the same is neither in violation of principle of natural justice nor there is any procedural error nor the said order is contrary to law. Considering the reason given by the respondent assessing officer in passing the impugned order under Section 148A(d) of the Act, I am not inclined to interfere with the same. Further more, by passing an order under Section 148 A(d) of the act itself is neither an assessment order nor any demand arises and that the petitioner will get opportunity and scope to make out his case for dropping the impugned re-assessment proceeding in course of the said proceeding after the issuance of notice under Section 148 of the Act.

Accordingly, this writ petitioner being WP No.2433 of 2022 is dismissed.

However, dismissal of this writ petition will not prevent the petitioner from taking all the points raised in the writ petition in course of re-assessment proceeding.

(MD. NIZAMUDDIN, J.)

S.De