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ORDER SHEET
WPO/2442/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

DINESH KUMAR GOYAL
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 5th September, 2022.

Appearance:
Mr. R.N. Dutt, Adv.
Ms. Sutapa Roy Chowdhury, Adv.
Mr. Abhijat Das, Adv.
Ms. Aratrika Roy, Adv.
...For the Petitioner

Mr. S. Roy Chowdhury, Adv.
Mr. Soumen Bhattarcharjee, Adv.
...For the respondents

The Court : By this writ petition, petitioner has challenged the impugned order dated 28th July, 2022, under Section 148(d) of the Income Tax Act, 1961 relating to assessment year 2014-15 and on perusal of the same I find that the same is neither in violation of principles of natural justice or in contrary to any provision of law or is a non-speaking order or there is any procedural irregularity in passing the aforesaid impugned order and I find that the assessing officer has passed a detailed order after issuing formal notice under Section 148A(b) of the Act. Thereafter petitioner was given opportunity to file response to the same. Petitioner had filed response to the same which was taken into consideration by the respondent assessing officer but petitioner is not satisfied with the reasoning given and conclusion arrived at by the respondent assessing officer in rejecting the response of the petitioner to the notice under Section 148A(b) of the Act. In view of discussion made above and in addition that mere passing an order under Section 148A(d) of the Act is not an assessment order or demand itself and petitioner will still have ample opportunity and scope in the proceeding after issuance of notice under Section 148 to make out a case of dropping of Section 147 proceeding of the Act.

In view of this factual and legal position, I am not inclined to entertain this writ petition and accordingly the writ petition being WPO 2442 of 2022 is dismissed.

(MD. NIZAMUDDIN, J.)

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