OD –2

ORDER SHEET

WPO/2571/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

CHAMPA IMPEX PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 28th November, 2022.

Appearance:
Mr. Pranit Bag, Adv.
Mr. Anujit Mookherji, Adv.
...For the Petitioner
Mrs. Smita Das De, Adv.
...For the Respondents

The Court: Heard learned counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961 dated 30th March, 2022 relating to assessment year 2018-19 on the basis of notice under Section 148A(b) of the Act dated 15th March, 2022.

Considering the submissions of the parties and the facts and circumstances of the case as appears from record, I am not inclined to entertain this writ petition for the following reasons.

(i) On perusal of the aforesaid impugned order I find that impugned notice and order has not been passed by an Authority having lack of any inherent jurisdiction.

(ii) The aforesaid impugned order does not fall in those categories of cases where the Authorities concerned have committed patent violation of principles of natural justice or the same is without jurisdiction.

(iii) I do not find on perusal of the relevant records that at any stage the assessing officer in course of the proceeding has acted in violation of or contrary to any provisions of the Income Tax Act.

I am also of the considered view that the aforesaid impugned order under Section 148A(d) of the Act is neither any final assessment order nor such order is a demand in itself and assessee petitioner will have an ample opportunity and scope in course of proceeding subsequent to 148A(d) of the Act to make out the case for dropping the impugned reassessment proceeding.

In view of the discussion made above, this writ petition being WPO 2571 of 2022 is dismissed.

However, dismissal of this writ petition will not prevent the petitioner from urging all the points raised in this writ petition before the assessing officer concerned in course of the impugned proceeding.

(MD. NIZAMUDDIN, J.)

TR/