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ORDER SHEET
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

WPO/2578/2022

WIZARD E-MARKETING PVT. LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 16th September, 2022.

Appearance:
Mr. Pratyush Jhunhunwala, Adv.
... for the petitioner.

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

The Court: Affidavit-of-service filed in Court be kept with the record.

Heard learned counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 28th July, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2015-16 being annexure P-10 to the writ petition.

I have perused the aforesaid impugned order and find the same neither in violation of principle of natural justice nor contrary to any statutory provision nor there is any procedural irregularity nor without jurisdiction. I am of the view that once an order has been passed after observing formalities required under the law in issuing notice under Section 148A(b), giving opportunity of hearing to file an objection to the same and after that if the order has been passed by the assessing

officer under Section 148A(d) of the Act and if the assessee petitioner is not satisfied with the reasoning given in such order and has any grievance on merit of the same, he may agitate the same in course of subsequent proceedings after notice under Section 148 of the Act as per view taken by the Hon'ble Supreme Court in its order dated 2nd September, 2022 in the case of Anshul Jain vs. Principal Commissioner of Income Tax & Anr. in Special Leave to Appeal (C) No. 14823/2022.

Furthermore an order under Section 148 (d) of the Income Tax Act, 1961, itself is neither an assessment nor a demand and petitioner still will have ample scope and opportunity to make out a case if any for dropping of the proceeding under Section 147 of the Act in subsequent proceeding after the order passed under Section 148 (d) of the Act.

In view of reasoning and discussion made above this Writ Petition being WPO No. 2578 of 2022 is dismissed.

MD. NIZAMUDDIN, J.)