OD –5

ORDER SHEET

WPO/2636/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

KASHINATH AND CO. PVT. LTD.
VS
INCOME TAX OFFICER, WARD 12(1) AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 23rd September, 2022.

Appearance:
Mr. Rites Goel, Adv.
...For the Petitioner
Mr. Aryak Dutt, Adv.
...For the Respondents

The Court: Heard learned counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 29th July, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2016-17 being annexure P-10 to the writ petition.

I have perused the aforesaid impugned order. I am of the view that once an order has been passed after observing formalities required under the law by issuance of 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 authority under Section 148A(d) and if the petitioner is not satisfied with the reasoning and if he has got grievance on merit of the same, he may agitate the same in course of proceedings under Section 148 of the Act as the view taken by the Hon’ble Supreme Court in the 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. Accordingly, this writ petition being WPO 2636 of 2022 is dismissed.

(MD. NIZAMUDDIN, J.)

TR/