OD –5

ORDER SHEET

WPO/2713/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

BAGARIA PROPERTIES AND INVESTMENTS PVT. LTD.
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 29th September, 2022.

Appearance:
Mr. Pranit Bag, Adv.
Mr. Anuj Kr. Mishra, Adv.
Mr. Balaram Patra, Adv.
...For the Petitioner

Mr. S. Roy Chowdhury, 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 2015-16, on the ground that the same is barred by limitation since it has been initiated after the expiry of three years from the end of relevant assessment year under the newly amended provision relating to proceeding under Section 147 of the Act and on the ground that the tax evasion is below Rs. 50 lakh.

Considering the submission of the parties and facts and circumstances of this case, I am of the view that this matter deserves final adjudication by calling for affidavits from the respondents.

Let the respondents file affidavit-in-opposition by 28th November, 2022; petitioner to file reply thereto, if any, by 12th December, 2022.

The matter shall appear for final hearing in the monthly list of January, 2023.

In the meantime, status quo as of today shall be maintained on the aforesaid impugned order under Section 148A(d) and subsequent notice under Section 148 of the Act.

(MD. NIZAMUDDIN, J.)

TR/