OD –3

ORDER SHEET

WPO/2906/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

RAJNIGANDHA PROPERTIES LIMITED
VS
INCOME TAX OFFICER WARD 4/1 AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 24th November, 2022.

Appearance:
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
...For the Petitioner

Mr. S. Roy Chowdhury, Adv.
...For the Revenue

The Court: Heard learned counsel appearing for the parties.

Affidavit of service filed in Court be kept with the records.

By this writ petition, petitioner has challenged the impugned order dated 27th July, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2017-18 on the basis of notice under Section 148A(b) of the Act dated 20th May, 2022 on the ground that the impugned order is without jurisdiction and in contravention of Section 149(1)(a) of the Income Tax Act, 1961 under which an assessment cannot be reopened beyond three years from the end of the relevant assessment year where the income escaped does not exceed Rs. 50 lakhs and in spite of the factual and legal position, the assessing officer has refused to drop the impugned re-assessment proceeding. On perusal of the notice under Section 148A(b), I find that even in that notice also, the assessing officer has recorded that income chargeable tax is amounting to Rs. 6,75,000/- which is admittedly below Rs. 50 lakhs.

Mr. Roy Chowdhury, learned advocate appearing for the respondent Income Tax authority could not justify and convince this Court in defending the impugned order under Section 148A(d) of the Act.

Considering the facts and circumstances of this case as appears from record and submission of the parties, this writ petition being WPO 2906 of 2022 is disposed of by quashing the aforesaid impugned re-assessment proceeding.

By this order, this writ petition being WPO 2906 of 2022 is disposed of accordingly.

(MD. NIZAMUDDIN, J.)

TR/