OD –11

ORDER SHEET

WPO/2927/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

BRIGHTMOON SUPPLY PRIVATE LIMITED
VS
INCOME TAX OFFICER, WARD 3(1) AND ORS.

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

Appearance:
Ms. Arati Agarwal, Adv.
Ms. Rosy Banerjee, Adv.
...For the Petitioner

Mr. Tilok Mitra, Adv.
...For the Revenue

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 and subsequent notice under Section 148 of the Act relating to assessment year 2015-16 based on the notice under Section 148A(b) of the Act dated 25th May, 2022. The petitioner has participated in the proceeding and I have perused the impugned order under Section 148A(d) of the Act. It is not a case which falls within the category of those cases where the proceeding is without jurisdiction on the face of it or there is violation of principles of natural justice in the matter and furthermore the impugned order under Section 148A(d) is not the final assessment order and neither it is a demand and petitioner still has a scope of making out the case during the proceeding subsequent to Section 148 notice for dropping the case under Section 147 of the Act.

In view of the discussion made above, this writ petition being WPO 2927 of 2022 is dismissed.

(MD. NIZAMUDDIN, J.)

TR/