19.01.2023
Sl no. 14
Ct no. 2
P.M.

WPA 947 OF 2023

M.A. Financial Services Private Limited
- Vs -
Union of India & Ors.

Mr. Sutirtha Das
... for the petitioner

Mr. Prithu Dudhoria
.... for the respondents

Heard learned Counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 13th July, 2022, under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2016-2017 and subsequent notice under Section 148 of the Act dated 13th July, 2022. On perusal of the aforesaid impugned order dated 13th July, 2022, I am of the considered view that the aforesaid impugned order is neither in violation of principle of natural justice nor the same is without jurisdiction, nor the same is contrary to any provision of law, nor any constitutional validity of any provision of law is involved in this case.

It appears to me that petitioner is not satisfied with the reasoning given for not accepting the petitioner's response to the notice under Section 148A(b) of the Act and this Court in exercise of

Constitutional writ jurisdiction under Article 226 of the Constitution cannot act as an appellate authority over such order and substitute its finding with the findings of authorities below.

I am also of the considered view that by mere passing of the impugned order under Section 148A(d) of the Act, it does not automatically become an assessment order or a demand and the petitioner will still have ample scope and opportunity to make out a case before the Assessing Officer for dropping the proceedings in course of proceedings.

Accordingly, this writ petition being WPA 947 of 2023 is disposed of without passing any order or granting any relief in this writ petition, except granting liberty to the petitioner to take all points raised in this writ petition before the Assessing Officer concerned in course of assessment proceeding.

With this observation and direction this writ petition stands disposed of.

(Md. Nizamuddin, J.)