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WPA 5908 of 2023

Tanmoy Dutta
Vs
Union of India & Ors.

Mr. Brijesh Kumar Singh,
Mr. Om Prakash Prasad
... For the Petitioner.
Mr. Om Narayan Rai
... For the Respondents.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned notice dated 27th May, 2022 under Section 148A(b), order under Section 148A(d) dated 27th August, 2022 and notice under Section 148 of the Income Tax Act, 1961 dated 30th June, 2021. This writ petition was filed on 9th March, 2023. It has been brought to the notice of this court that even before filing this writ petition on 9th March, 2023, a final re-assessment order under Section 147 of the Income Tax Act, 1961 was already passed on 6th March, 2023 which has not been impugned in this writ petition and furthermore this is an appealable order under the statute. This is not a case where the petitioner has approached this writ court immediately after getting notice under Section 148A(b) of the Act or after passing the order under Section 148A(d) of the Act and not only that when the writ petition was filed on 9th March, 2023, petitioner could have brought to the notice of the court the final assessment order and challenged it though it may not be maintainable in view of availability of alternative remedy by way of appeal.

Considering the submission of the parties and in view of the discussion made above, this writ petition being WPA 5908 of 2023 is dismissed. However, dismissal of this writ petition will not have any impact over the final order in appeal, if filed by the petitioner against the aforesaid assessment order.

(Md. Nizamuddin, J.)