WPA 6105 OF 2023

03.04.2023
Sl no. 23
Ct no. 2
P.M.

Krishna Tissues Pvt. Ltd.
- Vs -
Union of India & Ors.

Mr. Sanjay Bhaumik,
Mr. Soumya Kejriwal,
Mr. G. S. Gupta
... for the petitioner
Mr. Om Narayan Rai
... for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 25th March, 2022, under Section 148A(d) of the Income Tax Act, 1961 relating to the assessment year 2018-2019.

I have perused the aforesaid impugned order. This is not a case where the impugned order has been passed in violation of principle of natural justice or the impugned order is without jurisdiction or there is any procedural irregularity in passing the order though it may be that the petitioner is not satisfied with the reasoning given in the aforesaid order but that can't be a ground for involving constitutional jurisdiction of this court under Article 226 of the constitution of India. Furthermore in this case, final assessment order under Section 147 of the Act has already been passed according to the petitioner which is an appellable order under the statute and which is not the subject matter of challenge in this writ petition.

In view of the discussion made above, this writ petition being WPA 6105 of 2023 is dismissed.

It is clarified that this Court has not gone into the merits of the final assessment order passed under Section 147 of the Act since it is not the subject matter of this writ petition.

(Md. Nizamuddin, J.)