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WPA 6378 of 2023

Promod Kumar Madhogarhia
Vs
Union of India & Ors.

Mr. Himangshu Kumar Ray
... For the Petitioner.
Mrs. Smita Das De
... For the Respondents.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act but it appears from record and the learned Advocate appearing for the petitioner himself has also admitted that during the pendency of the writ petition final order under Section 147 of the Act has already been passed on 22nd March, 2023, which is an appealable order under the statute.

In view of the admitted position that final assessment order under Section 147 of the Act has already passed which is not the subject mater of challenge in this writ petition and further that the order under Section 147 of the Act is an appealable order, I am not inclined to entertain this writ petition and accordingly this writ petition being WPA 6378 of 2023 is dismissed.

However, dismissal of this writ petition will have no impact if the appeal is filed by the petitioner against the aforesaid order under Section 147 of the Act, if so aggrieved. If the appeal is filed by the petitioner against the aforesaid order under Section 147 of the Act within 30 days from date, the same shall be considered on merits and the Appellate Authority concerned shall not raise the point of limitation.

(Md. Nizamuddin, J.)