01.05.2023
PB
Sl. No.10.

WPA 6956 of 2023

Rajesh Kumar Agarwal
Vs
Union of India & Ors.

Mr. Himangshu Kr. Ray,
Mr. Paban Kr. Ray,
Ms. Shiwani Shaw,
Mr. Nitish Bhandary.
... For the Petitioner.

Mr. Amit Sharma.
.......for the respondent.

Heard learned advocates appearing for the parties.

By this writ petitioner, petitioner has challenged the impugned order dated 6th April, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2018 and subsequent notice and proceedings, on the ground of violation of principle of natural justice by contending that the documents filed by him has not been considered and that it has been recorded that no documents have been filed which is not correct as appears on perusal of records and such allegation is misconceived since the Assessing Officer has not recorded that no document has been filed rather he has recorded that no other documents have been filed. It is not a case where the impugned proceeding has been initiated by an office having no jurisdiction or there is violation of principle of natural justice or there is any procedural irregularity in the impugned proceeding and furthermore, the impugned order is not a final assessment order or demand and petitioner has still ample opportunity in course of subsequent proceeding to the order under Section 148A(d) of the Act to make out a case for dropping of the impugned assessment proceeding.

In view of the discussions made above, this writ petition being WPA 6956 of 2023 is dismissed.

However, petitioner will be at liberty to raise all the points before the Assessing Officer in course of impugned assessment proceeding in accordance with law.

(Md. Nizamuddin, J.)