WPA 8124 OF 2023

12.05.2023
Sl no. 23
Ct no. 2
P.M.

Global Adsorbents Pvt. Ltd.

- Vs –

Union of India & Ors.

Mr. Sutirtha Das

… for the petitioner

Mr. Prithu Dudhoria

… 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, 1961, dated 18th April, 2022 relating to assessment year 2018-2019.

On perusal of the aforesaid impugned order I find that the same is well reasoned order and has been passed after following due process of law and by giving opportunity of hearing against the notice under Section 148A(b) of the Income Tax Act, 1961 which the petitioner did not avail. Now after passing order under Section 148A(d) of the Act and subsequent notice under Section 148 of the Act, petitioner wants to stall the whole subsequent proceeding, when the petitioner himself missed the opportunity to file objection to the notice under Section 148A(b) of the Act in spite of providing him the opportunity to file objection to the same and even has not chosen to challenge the said notice under Section 148A(b) of the Act, even if it is assumed that the said notice under Section 148A(b) of the Act was illegal or without jurisdiction by approaching this Court.

In view of the discussion made above, this writ petition being WPA 8124 of 2023 is dismissed.

(Md. Nizamuddin, J.)