WPA 9007 OF 2023

05.06.2023
Sl no. 16
Ct no. 2
P.M.

Mangalvani Trexim Private Limited

- Vs –

Income Tax Officer, Ward No. 1(1), Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Suman Bhowmik,
Mr. Samrat Das
… for the petitioner

Ms. Smita Das De
… for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 30th July, 2022 under Section 148A(d) of the Income Tax Act, 1961, relating to assessment year 2014-2015 and subsequent notice under Section 148 of the aforesaid Act.

Considering the facts and circumstances of this case I am not inclined to entertain this writ petition for the reason that the issues involved in this writ petition inter alia relates to the transaction based on material evidence and disputed question of facts are involved and further the impugned order is neither a final assessment order nor raises any demand and the petitioner still has ample scope of making his case before the assessing officer in course of the proceeding subsequent to notice under Section 148 of the Act.

In view of the discussion and observation made hereinabove this writ petition being WPA 9007 of 2023 is dismissed.

However, dismissal of this writ petition will not be a bar on the part of the petitioner to take all the points raised in this writ petition during the impugned assessment proceeding.

(Md. Nizamuddin, J.)