7.6.2023
ks
sl. 32

WPA 10063 of 2023

Ashis Kumar Kanodia
Vs
Union of India & Ors.

Mr. Himangshu Kr. Ray,
Mr Paban Kr. Ray,
Mr. Subhasish Poddar
... For the Petitioner.
Mr. Soumen Bhattacharjee
... For the State.

Affidavit-of-service filed in the court be kept with the record.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 6th April, 2022, under Section 148A(d) of the Income Tax Act, 1961 relating to the assessment year 2018-19 on the ground that time to file reply to the notice under Section 148A(b) of the Act was given lesser than seven days of the statutory period. It appears from record that though the time to file reply was given less than seven days but the petitioner has responded to the said notice on merits itself. Furthermore, on perusal of the impugned order I find from the findings of the Assessing Officer that the nature of business carried on by the petitioner involves bogus purchases to help the entities evading income tax by claiming bogus expenses. It also appears on perusal of the impugned order under Section 148A(d) of the Act that the petitioner has entered into transactions with one M/s. Rajbhar Trade Commercial, which is a paper entity with no financial worth and is used for providing accommodation entities in the guise of invoice issuance and there are sham transactions and all the sales made by the entity are bogus sales and all the sale proceeds in the hands of the recipients are actually bogus purchases.

In view of the nature of business and transactions involved based on material evidence and investigation as discussed hereinabove, this court is not inclined to exercise its jurisdiction under Article 226 of the Constitution of India and accordingly, this writ petition being WPA 10063 of 2023 is dismissed.

(Md. Nizamuddin, J.)