7.6.2023
ks
sl. 34

WPA 10073 of 2023

Damodar Ispat Limited
Vs
Deputy Commissioner of Income Tax, Central Circle 2(4) & Ors.

Mr. Kapil Goel,
Mr. Rites Goel
... For the Petitioner.
Mrs. Smita Das De
... For the Respondents.

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

Heard learned Advocate appearing for the parties.

By this writ petition, petitioner has challenged two independent impugned orders- one relating to the assessment order under Section 147/143(3) of the Income Tax Act dated 31st March, 2023, relating to assessment year 2018-19 and another one is the order of transfer of petitioner's file under Section 127 of the Income Tax Act, 1961, both of which are independent of each other having totally separate cause of action. The impugned order under Section 148A(d) of the Act was passed on 30th March, 2022, which the petitioner did not challenge at any point of time and after waiting for almost nine months when the order under Section 127 was passed on 13th December, 2022, even at that point of time petitioner did not think it fit to challenge the same. Now, after passing of more than a year of the impugned order under Section 148A(d) of the Act and after passing of more than five months of the impugned order of transfer under Section 127 of the Act, petitioner has filed this writ petition on 24th April, 2023 challenging the impugned order of transfer of its file under Section 127 of the Act and final assessment order under Section 147/143(3) of the Income Tax Act, 1961 dated 31st March, 2023, which is a well reasoned order and the same is Appealable before CIT(Appeals).

Petitioner further submits that it does not want to press order under Section 127 of the Act.

In view of the discussion made above and on perusal of the aforesaid impugned order, I do not find any illegality in the impugned Appealable assessment order and accordingly, this writ petition being WPA 10073 of 2023 is dismissed.

(Md. Nizamuddin, J.)