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WPA 10667 of 2023

Expandable Enterprises Private Limited
Vs
Income Tax Officer, Ward No.9)1), Kolkata & Ors.

Mr. Avra Mazumder,
Ms. Megha Agarwal,
Mr. Suman Bhowmik,
Mr. Samrat Das
... For the Petitioner.
Mr. Vipul Kundalia,
Mr. Amit Sharma
... 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 12th April, 2023, relating to assessment year 2019-20, which has been passed after taking approval from "Specified Authority" on 12th April, 2023 and after affording opportunity of hearing to the petitioner and considering the objection/reply filed under Section 148A(b) of the Act. What petitioner is challenging in this writ petition is not the jurisdiction of the "Specified Authority" who has approved rather petitioner has challenged the legality and merits of the approval itself.

On perusal of Section 151(i) and 151(ii) of the Income Tax Act, 1961 which simply says as to who will be the "Specified Authority" for the purposes of Section 148 and Section 148A of the Act and in this case jurisdiction of the "Specified Authority" who has approved for the purpose of Section 148 and 148A has not been challenged.

In view of the discussion made above, I am not inclined to entertain this writ petition and accordingly, this writ petition being WPA 10667 of 2023 is dismissed.

(Md. Nizamuddin, J.)