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WPA 11090 of 2023

Ravindra Parasramka
Vs
The Union of India & Ors.

Mr. Prashant Agarwal
... For the Petitioner.
Mr. Vipul Kundalia,
Mr. Anurag Roy
... 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 5th April, 2023 relating to the assessment year 2016-17. On perusal of the aforesaid impugned order I find that the same is neither in violation of principles of natural justice nor there is any procedural irregularity nor the impugned order is contrary to any specific provisions of law and the impugned order has been passed after giving opportunity of hearing and by considering the representation of the petitioner and reasons are based on facts and evidence and this writ court in exercise of its Constitutional writ jurisdiction under Article 226 of the Constitution of India cannot act as an Assessing Officer or an Appellate Authority to scrutinize and re-appreciate the evidence and finding and substitute with its own. Furthermore, in my considered view the order under Section 148A(d) of the Act is neither a final assessment order nor it is a demand and petitioner still has ample scope to make out a case if he has any in during the proceedings subsequent to notice under Section 148 of the Act.

In view of the discussion made above, this writ petition being WPA 11090 of 2023 is dismissed.

(Md. Nizamuddin, J.)