WPA 11493 OF 2023

14.06.2023
Sl no. 18
Ct no. 2
P.M.

Ashish Dutta

- Vs –
The Union of India & Ors.

Mr. Nirmalya Biswas,
Mr. Subhendu Roy Chowdhury
... for the petitioner

Mr. Soumen Bhattacharya
.... For Union of India

Heard learned advocates appearing for the parties.

On perusal of the prayer made in the writ petition it appears that the petitioner has inter alia prayed for relief of quashing the impugned notice dated 12th April, 2023, under Section 148 of the Income Tax Act, 1961, subsequent to the order passed under Section 148A(d) of the Act which has not been challenged by the petitioner.

Since the impugned notice under Section 148 of the Act has been issued after issuance of notice under Section 148A(b) of the Act and passing of the order under Section 148A(d) of the Act and the order has been passed by recording reasons and giving findings, the writ Court in exercise of its jurisdiction under Article 226 of the Constitution of India should not reappreciate the said reasonings and findings and substitute with its own.

Further, petitioner still has ample opportunity and the scope to make out a case if it has in his favour or if he has in his favour, in course of the proceeding subsequent to the notice under Section 148A(d) of the Act.

In view of the discussion made above, this writ petition being WPA 11493 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 before the Assessing Officer in course of the proceeding subsequent to the notice under Section 148 of the Act.

(Md. Nizamuddin, J.)