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WPA 11623 of 2023

Toran Vyapar Private Limited
Vs
Income Tax Officer 8(1), Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Ramesh Kr. Patodia,
Ms. Megha Agarwal,
Mr. Suman Bhowmik,
Mr. Samrat Das
... For the Petitioner.
Mr. Om Narayan Rai,
Mr. Amit Sharma
... For the Respondents.

Supplementary affidavit filed by the petitioner be kept with the record.

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 30th July, 2022, relating to the assessment year 2014-15 and subsequent order dated 30th May, 2023 under Section 147 read with Section 144 of the Act. I find that after the order under Section 148A(d), series of notices under Section 142(1) and show-cause-notices were issued to the petitioner but none was complied with by the petitioner. On perusal of the impugned order under Section 148A(d) of the Act I find that there is a recording by the Assessing Officer based on enquiry and evidence that the Assessee/petitioner received Rs.1,14,76,009/- as accommodation entry from several entities which appears from the closing balance of sundry debtors in the books of those entities in the guise of bogus bills/unsecured loans/share capital without any business trading during the relevant financial year 2013-14. I also find that there was no procedural irregularity in passing the order under Section 147 of the Act. Ample opportunity was given to the petitioner before passing order under Section 148A(d) as well as under the Section 147 of the Act and also in view of the nature of allegation against the business in which it is involved as well as in view of the fact that the impugned assessment order under Section 147 of the Act is an appealable order, I am not inclined to entertain this writ petition being WPA 11621 of 2023 and accordingly the same is dismissed.

However, dismissal of this writ petition and any observation made in this order will not have any impact in the appeal, if petitioner chooses to file against the aforesaid impugned assessment order, within a period of 15 days from date the same shall be considered on merits and the Appellate Authority will not raise the point of limitation and also the petitioner will be entitled to take points in the said appeal to be filed which have been raised in this writ petition.

(Md. Nizamuddin, J.)