28.06.2023.
PB
Sl. No.7.

WPA 12633 of 2023

Himalayan Cold Storage Pvt. Ltd.
Vs
Income Tax Officer 7(1), Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Nilanjan Bhattacharya,
Mr. Suman Bhowmik,
Mr. Samrat Das.
... For the Petitioner.
Mr. Om Narayan Rai.
........for the respondent.

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 6th April, 2023, relating to the assessment year 2019-20, on the ground that the petitioner's supplementary objection of notice under Section 148A(d) has not been properly considered and dealt with in the aforesaid impugned order under Section 148A(d) of the Act. On perusal of the aforesaid impugned order, I find that the same relates to appreciation of evidence and on the merit of the assessment and the impugned order I find that it is not in violation of principle of natural justice or there is any procedural irregularity or the Assessing

Officer has acted patently contrary to law in passing the aforesaid impugned order and also it is not the case that the impugned proceeding is without jurisdiction. Furthermore, petitioner shall have ample opportunity and scope during the course of the proceeding subsequent to the order under Section 148A(d) of the Act making out a case if it has any.

In view of the discussions made above, I am not inclined to entertain this writ petition being WPA 12633 of 2023 and accordingly, the same is dismissed. However, dismissal of this writ petition will not be a bar on the part of the petitioner to raise all the points in this writ petition in course of proceeding subsequent to the impugned order under Section 148A(d) of the Act.

(Md. Nizamuddin, J.)