26.06.2023.
PB
Sl. No.20.

WPA 13022 of 2023

Revithi Vyapaar Pvt. Ltd.
Vs
Assistant Commissioner of Income Tax, Circle – 7(1), Kolkata & Ors.

Mr. Ranjit Kr. Murarka,
Mr. Vivek Murarka,
Mr. Dibanath Dey,
Mr. S. D. Verma.
... For the Petitioner.
Mr. Tilak Mitra.
........for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order dated 11th May, 2023, under Section 147 read with Section 144B of the Income Tax Act, 1961, relating to the assessment year 2013-14, which is an appellable order under the statute and furthermore, petitioner after participating through out the whole proceeding right from the initiation of notice under Section 148A(b) of the Act by filing objection to the same and even after accepting the order under Section 148A(d) of the Act and participating in the impugned reassessment proceeding after the issuance of subsequent notice under Section 148 of the Act, now at this stage, petitioner wants to challenge the impugned appellable order of assessment under Section 147 of the Act and the initiation of proceeding and issuance of subsequent notice under Section 148 of the Act by contending the same as without jurisdiction. Petitioner has neither challenged before this Court at the stage of the notice under Section 148A(b) of the Act dated 26th May, 2022 rather against that it appears from record that it filed objection to the same on 6th May, 2022 and thereafter order under Section 148A(d) was passed on 28th July, 2022 and notice under Section 148 of the Act was issued on 29th July, 2022 and even at that stage it did not approach this writ court and thereafter notices under Section 142(1) and 143(2) of the Act were issued and even notice of show-cause for any variation of draft assessment was also served upon the petitioner and impugned assessment order under Section 147 of the Act was passed and now at this stage petitioner wants to challenge the initiation of very impugned assessment proceeding and assessment order which is an appellable order.

In view of the discussions made above, I am not inclined to entertain this writ petition and accordingly, this writ petition being WPA 13022 of 2023 is dismissed.

(Md. Nizamuddin, J.)