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WPA 15199 of 2023

Himadri Chatterjee
Vs
Income Tax Officer, Ward No. 62(1), Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Suman Bhowmik,
Mr. Samrat Das
... For the Petitioner.
Mr. S. Roy Chowdhury
... For the Respondents.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 28th March, 2023, under Section 148A(d) of the Income Tax Act, 1961 relating to the assessment year 2016-17 by contending that admittedly petitioner, in the impugned order could not file any document in support of his case and could not participate in the hearing and he should be given an opportunity to file the same also and opportunity of hearing but it is not a case where no notice under Section 148A(b) of the Act was served or no opportunity of hearing was given to the petitioner before passing the aforesaid impugned order. In such circumstances the impugned order of the Assessing Officer, under Section 148A(d) of the Act cannot be faulted. Further, petitioner still has the scope in proceeding subsequent to the aforesaid impugned order under Section 148A(d) of the Act to file all those documents upon which he wants to rely in response to notice under Section 148 of the Act and notices which will be issued from time to time before passing the final order under Section 147 of the Act to make out any case if petitioner has for dropping the impugned assessment proceedings and petitioner will also be entitled to take all the points raised in this writ petition before the Assessing Officer concerned in the proceedings subsequent to the order passed under Section 148A(d) of the Act.

In view of exceptional facts and circumstances of this case, time to file return in response to the impugned notice dated 28th March, 2023, under Section 148 of the Income Tax Act, 1961 relating to assessment year 2016-17 is extended by two weeks from date.

With this observation and direction this writ petition being WPA 15199 of 2023 is disposed of.

(Md. Nizamuddin, J.)