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WPA 16293 of 2023

Abdul Gani Ansari
Vs
The Union of India & Ors.

Mr. Himangshu Kumar Ray,
Mr. Paban Kr. Ray,
Ms. Shiwani Shaw
... For the Petitioner.
Mr. Soumen Bhattacharya
... For the Respondents.

Affidavit-of-service filed in court be kept with the record.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 6th April, 2022, under Section 148A(d) of the Income Tax Act, 1961 by filing this writ petition on 7th July, 2023, i.e. almost after 15 months from the date of passing the impugned order with no proper explanation for such delay in approaching this writ court.

Petitioner challenges the aforesaid impugned order dated 6th April, 2022, which is based on the notice under Section 148A(b) of the Act dated 15th March, 2022, without filing any objection to the same and petitioner could not satisfy with any reason as to why the petitioner did not avail the opportunity of filing objection or response to the said show-cause-notice under Section 148A(b) of the Act. In addition to the inordinate delay without any proper explanation in approaching this court and that the petitioner did not avail any opportunity to file objection to the show-cause-notice under Section 148A(b) of the Act which was the basis for passing the impugned order under Section 148A(d) of the Act, I am not inclined to entertain this writ petition and grant any relief except granting relief to the petitioner to raise all the points raised in this writ petition before the Assessing Officer concerned in course of assessment proceedings subsequent to the order under Section 148A(d) of the Act.

With this observation and direction this writ petition being WPA 16293 of 2023 is disposed of.

(Md. Nizamuddin, J.)