07.08.2023
PB
Sl. No.12.

WPA 16613 of 2023

Pahadi Marketing Pvt. Ltd.
Vs
Income Tax Officer, Ward No.9(1), Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Suman Bhowmik,
Mr. Samrat Das.
... For the Petitioner.
Mrs. Smita Das De.
.....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 17th April, 2023, relating to the assessment year 2019-20, on the ground that copy of the statement of some of the witnesses have not been provided to the petitioner and petitioner has not been allowed to cross-examine the witnesses on the basis of whose statement the order under Section 148A(d) of the Act has been passed. So far as right to cross-examine the witnesses by the petitioner at the stage of passing the order under Section 148A(d) is concerned, I am not inclined to allow the same by asking the Assessing Officer to act as civil/criminal trial court. But, of course, documents containing the statement of the witnesses upon which the Assessing Officer has relied that has to be provided to the petitioner before passing the final assessment order under Section 147 of the Act and petitioner shall be allowed to cross-examine the witnesses upon which the Assessing Officer will rely for passing the order under Section 147 of the Act.

It is recorded that the statements of one of the witnesses has already been provided to the petitioner as has been submitted by Mrs. Das De.

With this observation, this writ petition being WPA 16613 of 2023 is disposed of.

(Md. Nizamuddin, J.)