18.10.2023
Item No.10
gd/ssd

MAT/1364/2023
IA NO: CAN/1/2023

ABDUL GANI ANSARI
VS
UNION OF INDIA AND ORS.

Mr. Himangshu Kumar Ray,
Mr. Subhasis Poddar,
Mr. Amit Saha,
Ms. Shiwani Shaw
..for the Appellant.

Mr. Soumen Bhattacharyya
..for Income Tax Authority.

1. This intra court appeal by the writ petitioner is directed against the order passed on 19th July, 2023 in WPA 16293 of 2023.

2. After elaborately hearing the submissions on either side, we are of the clear view that the learned Single Bench rightly refused to entertain the writ petition. We also note that the appellant did not submit a reply to the show cause notice dated 15.03.2022 and did not challenge the order passed under Section 148A(d) of the Income Tax Act, 1961 dated 06.04.2022 immediately but after a period of 16 months a challenge has been made.

3. Therefore, we find no grounds to interfere with the order passed by the learned Single Bench.

4. Accordingly, the appeal stands dismissed.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)