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WPA 17660 of 2023

Dhanvirdhi Commotrade Private Limited & Anr.
Vs
Income Tax Officer, Ward 2(1), Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Suman Bhowmik,
Mr. Samrat Das
... For the Petitioners.
Mr. Vipul Kundalia
... For the Respondents

Heard learned Advocates appearing for the parties.

By this writ petition, petitioners have challenged the legality and validity of the impugned notice under Section 148 of the Income Tax Act, 1961 dated 19th April, 2023, relating to the assessment year 2019-20 on the ground that the same has been issued by the jurisdictional Officer while the law requires that the same has to be issued by the National Faceless Assessment Centre(NFAC). It is not a case that no notice at all has been issued or served and I am of the considered view that mode of issuance or service of notice under Section 148 of the Act will not affect the contents, substance or merit of the notice itself and challenging the mode of service though it has been received is a hyper technical ground, I am not inclined to interfere with the aforesaid impugned notice on such ground since after the issuance of notice under Section 148 of the Act all subsequent notices like under Section 142(1), 143(2) and hearing notices shall have to be issued by NFAC as per law.

It is expected that this manner of service of notice under Section 148 of the Act by the jurisdictional Officer shall be avoided in future and necessary steps shall be taken by the Principal Chief CIT to see that the notice under Section 148 of the Act subsequent to order under Section 148A(d) of the Act is issued by strictly following due procedure of law.

Accordingly, this writ petition being WPA 17660 of 2023 is dismissed.

Petitioners will be entitled to take all other points raised in this writ petition in the proceedings subsequent to the issuance of notice under Section 148 of the Act.

Learned Advocate appearing for the respondents/Income Tax Authority shall serve a copy of this order upon the Principal Chief Commissioner of Income Tax, West Bengal and Sikkim.

(Md. Nizamuddin, J.)