WPA 17662 OF 2023

14.08.2023
Sl no. 11
Ct no. 2
P.M.

Sk. Sales Corporation

- Vs –

Income Tax Officer, Ward No. 36(1), Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Kausheyo Roy,
Mr. Samrat Das

… for the petitioner

Mr. S. Roy Chowdhury

…. 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 20th April, 2023, relating to assessment year 2019-2020 on the ground that in the aforesaid impugned order the alleged escaped income chargeable to tax is amounting to Rs. 3,43,53,700/- while the approval Principal CIT, Kolkata – 5 by his order dated 20th April, 2023 under Section 151 of the Income Tax Act, 1961 has been granted by Mr. Gautam Mandal who is the Principal CIT, Kolkata – 5 on Rs. 52,25,550/- which is in total non application of mind by the Principal Commissioner concerned. To protect the interest of the revenue the impugned approval is set aside and the matter is remanded back to the Principal Commissioner concerned to pass a fresh order of approval after considering the record and applying his mind within a period of four weeks from the date of communication of this order. In the meantime there will be no further proceeding on the basis of the impugned order under Section 148A(d) of the Act by the Assessing Officer and any further proceeding will depend upon the fresh approval by the CIT concerned.

There is further allegation of the petitioner that the impugned order has been passed by not considering the some of the replies which were filed before the Assessing Officer, before passing of the impugned order under Section 148A(d) of the Act. After fresh approval, the assessing officer concerned while proceeding further in the matter shall consider those objections in accordance with law before proceeding any further with the impugned proceeding.

With this observation and direction this writ petition being WPA 17662 of 2023 stands disposed of.

(Md. Nizamuddin, J.)