21.08.2023
PB
Sl. No.11.

WPA 18322 of 2023

Dhanlaxmi Conclave Pvt. Ltd. & Anr.
Vs
The Union of India & Ors.

Mr. Himangshu Kr. Ray,
Mr. Paban Kumar Ray,
Ms. Shiwani Shaw.
... For the Petitioners.
Mr. Smarajit Roychowdhury.
.....for the I.T. authority.

Heard learned advocates appearing for the parties.

Documents filed by Mr. Roychowdhury be kept with the record.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961, dated 7th April, 2022, relating to the assessment year 2018-19, on the ground that the same has been passed on the basis of a notice under Section 148A(b) of the Act dated 21st March, 2022, without enclosing any annexures and without service of such annexures in the official e-mail address of the petitioner.

Mr. Roychowdhury, learned advocate appearing for the respondent income tax authority, on instruction based on record, submits that the aforesaid annexure was sent to the petitioner's e-mail address. Service of the annexures in this case is a disputed question of fact and moreso, after the aforesaid impugned notice under Section 148A(b) of the Act, petitioner has filed reply twice before the authority concerned and the allegation of non-service of annexure, for the first time petitioner is raising here which is highly disputed question of fact.

Considering the facts and circumstances of the case as appears from record and submission of the parties, and in view of the fact that highly disputed question of facts are involved in this writ petition relating to the service of annexures along with notice under Section 148A(b) of the Act, I am not inclined to grant any relief to the petitioner in this writ petition except directing the respondent Assessing Officer concerned to furnish within two weeks another copy of the annexures to the impugned notice under Section 148A(b) of the Act before proceeding any further in the matter and petitioner will be at liberty to raise all the points arising out of such annexures to be served upon them, before the assessing officer concerned.

With this observation and direction, this writ petition being WPA 18322 of 2023 is disposed of.

(Md. Nizamuddin, J.)