31.03.2023.
p.b.
Sl. No.3.

WPA 19278 of 2022

Swatarup Banerjee
Vs.
Income Tax Officer,
Ward – 22 (2), Kolkata & Ors.

Mr. Abhratosh Majumder,
Mr. Avra Mazumder,
Mr. Avishek Guha,
Mrs. Debarati Das,
Ms. Akansha Chopra.
........for the petitioner.
Mr. Prithu Dudharia.
........for the respondent.

Heard learned advocates appearing for the parties.

Case in a nutshell which emerges in this writ petition is that petitioner had opted to avail the benefit of appropriate settlement scheme for settlement of tax in respect of the relevant assessment year and though petitioner paid the partial tax amount but due to non-payment of the full amount of tax determined under the said settlement scheme, the respondent income tax authority initiated proceeding under Section 148A(d) of the Income Tax Act on 28th July, 2022, relating to 2017-2018. By the earlier order of this Court, respondent income tax authority was asked to determine the balance amount of tax and interest to be paid by the petitioner and to accept the same if the petitioner pays the same from time to time, this matter was heard from time to time and finally Mr.

Dudharia, learned advocate appearing on behalf of the income tax authority files a written instruction issued by ITO (Tech) – V, Kolkata, indicating the balance amount in the form of interest which is payable by the petitioner which amounts to Rs.1,68,076/- to finally settle the dispute relating to the relevant assessment year and as per the aforesaid instruction indicating the aforesaid amount payable by the petitioner, the petitioner has paid the amount on 31st March, 2023 and files the downloaded copy of the said challan.

Considering the facts and circumstances of this case in total as appears from record and submission of the parties and taking into account that finally interest only which is required to be paid has already been paid by the petitioner, the aforesaid impugned proceeding on the basis of the notice under Section 148A(b) of the Act dated 27th May, 2022, stands quashed by treating the issue relating to the relevant assessment year as finally settled.

With this observation and direction, this writ petition being WPA 19278 of 2022 stands disposed of.

(Md. Nizamuddin, J.)