29.08.2023
Sl no. 19
Ct no. 2
P.M.

WPA 19564 OF 2023

Alvin Industries
- Vs -
Income Tax Officer, Ward 25(1), Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Suman Bhowmik
Mr. Samrat Das
... for the petitioner
Mr. Soumen Bhattacharyya
... for Income Tax authority

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 11th April, 2022 relating to assessment year 2018-2019. On perusal of records annexed to the writ petition it appears that the notice under Section 142(1) of the Act and show-cause notice were issued and petitioner has shown its willingness to participate in the proceeding subsequent to the order under Section 148A(d) of the Act and in view of this conduct of the petitioner, petitioner cannot turn around and make prayer to this Court to interfere with the impugned order under Section 148A(d) of the act which is not acceptable to this Court. So far as its grievance of non service of giving response to the notice under section 142(1) within the time due to genuine difficulty and unable to give response to the notice dated 13th July, 2023 is concerned, in the interest of justice, the time to give reply/response to the notice under Section 142(1) of the Act is extended by two weeks from date.

Needless to mention that in course of the proceeding due procedure of law will be followed by the officer.

With this observation and direction this writ petition being WPA 19564 of 2023 stands disposed of.

(Md. Nizamuddin, J.)