**WPA 20209 OF 2023**

**24.08.2023**
Sl no. 19
Ct no. 2
P.M.

**Dinesh Kumar Goyal, HUF.**
**- Vs -**
**Income Tax Officer, Ward – 34(1), Kolkata & Ors.**

Mr. R. N. Dutt,
Ms. Sutapa Roy Choudhury,
Mr. Abhijat Das,
Ms. Aratrika Roy,
Mr. Anirban Chatterjee
… for the petitioner
Mr. Soumen Bhattacharyya,
Ms. Ankita Mukherjee
… for the respondents

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 which was passed after compliance of all the statutory formalities like issuance of notice under Section 148A(b) of the Act, consideration of the response/reply to the said notice and even giving opportunity of personal hearing to the petitioner and consequently impugned notice under Section 148 of the Act has been issued.

Considering the facts and circumstances of this case as appears from record that while passing the impugned order under Section 148A(d) of the Act the Assessing Officer has observed all the statutory formalities and obligation which are required to be observed by the assessing officer.

It is not a case where a non-speaking order has been passed or the order has been passed in violation of principle of natural justice by denying the petitioner any opportunity of personal hearing or that the impugned proceeding itself is without jurisdiction or that there is any procedural irregularity in passing the impugned order under Section 148A(d) of the Act. What appears to me on submission of the petitioner that it is not satisfied with the reasoning and finding of the assessing officer. There is a difference between non-consideration of the objection of petitioner/assessee and consideration of objection according to the petitioner is not being satisfactory.

In this case assessing officer has passed the impugned order by making detailed discussion and by a speaking order based on facts and evidence which cannot be substituted by this Court in exercise of constitutional writ jurisdiction though the same may not be satisfactory according to the petitioner but the same cannot be a ground for interference with the same in a writ proceeding.

This Court is well aware of the legal position that any order under Section 148A(d) of the Act is not an appealable order but this writ Court is refusing to entertain this writ petition for the reasons discussed hereinabove and not on the ground of availability of alternative remedy.

In view of the discussion made above this writ petition being WPA 20209 of 2023 stands dismissed.

**(Md. Nizamuddin, J.)**