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WPA 20527 of 2023

Bappa Das
Vs
Income Tax Officer, Ward 25(1), Kolkata & Ors.

Mr. Ananda Sen
… For the Petitioner.

Mr. Vipul Kundalia
… For the Income Tax Authority.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order under Section 147 of the Income Tax Act, 1961, which is an appealable order under the statute and I find that the same was finally passed after observing due process of law by issuance of notice under Section 148A(b) of the Act and passing the order under Section 148A(d) of the Act and after issuance of subsequent notice under Section 148 of the Act and petitioner has participated in the said assessment proceedings. I find neither there is any procedural irregularity nor any violation of principles of natural justice by denying the petitioner any right of opportunity of hearing nor the Assessing Officer has inherent lack of jurisdiction in initiating the impugned assessment proceedings and the issue is not of such a nature that the Appellate Authority is barred from adjudicating the same.

In view of the discussion made above, this writ petition being WPA 20527 of 2023 is dismissed.

(Md. Nizamuddin, J.)