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WPA 20732 of 2023

Saktidata Vanijya Private Limited
Vs
Union of India & Ors.

Mr. Avra Mazumder,
Mr. K. Roy
... For the Petitioner.
Mr. Aryak Dutt
... For the Respondent No.2.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 26th April, 2023, under Section 148A(d) of the Income Tax Act, 1961 relating to the assessment year 2019-20 on the ground that its reply to the notice under Section 148A(b) of the Act has not been properly considered and discussed in the impugned order under Section 148A(d) of the Act.

I have perused the aforesaid impugned order under Section 148A(d) of the Act and I find that the Assessing Officer has recorded the objection of the petitioner and made discussion and has given his own findings on the same and if the same is not satisfactory according to the petitioner it cannot be a ground for invoking jurisdiction under Article 226 of the Constitution of India since there is a difference between non-consideration of an objection at all and not properly considered of an objection. In this case if the reply of the petitioner has not been considered properly which is a factual aspect, petitioner will still have opportunity to make out a case in the proceedings subsequent to the order under Section 148A(d) of the Act before passing the final assessment order under Section 147 of the Act.

In view of the discussion made above, this writ petition being WPA 20732 of 2023, is dismissed. However, dismissal of this writ petition will not be a bar on the part of the petitioner to raise all the points before the Assessing Officer concerned in course of subsequent proceedings, which has been raised in this writ petition.

(Md. Nizamuddin, J.)