

16.11.2023

Sl no. 8

Ct no. 2

P.M.

WPA 20921 OF 2023

Gopal Das

- Vs -

Principal Commissioner of Income Tax-5 & Ors.

Mr. Rites Goel

... For the Petitioner.

Ms. Smita Das De

... For the respondents.

Heard both the parties.

This writ petition has been filed by the petitioner on 25th August, 2023 challenging the impugned order dated 23rd March, 2021 passed by the Commissioner of Income Tax concerned, under Section 264 of the Income Tax Act, 1961 relating to assessment year 2017-2018 confirming the order of assessment dated 4th December, 2019.

On perusal of the aforesaid impugned order I find that the same has been passed neither in violation of principle of natural justice nor the impugned order is non-speaking order, nor the same is contrary to any specific provisions of law, nor the same is without jurisdiction and considering these aspects I find no merit in this writ petition being WPA 20921 of 2023. Accordingly the same is dismissed.

(Md. Nizamuddin, J.)