12.09.2023
PB
Sl. No.18.

WPA 21514 of 2023

Sarda Mines Pvt. Ltd. & Anr.
Vs
Deputy Director of Income Tax,
Centralized Processing Centre,
Income Tax Department,
Bengaluru & Ors.

Mr. Abhratosh Majumder.
... For the Petitioner.
Mrs. Smita Das De.
…….for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the legality of the impugned intimation under Section 143(1) of the Income Tax Act, 1961, dated 24th August, 2023, by contending that the same is not sustainable in law since the respondent assessing authority has already initiated proceeding for scrutiny assessment and notice under Section 142(1) of the Act has been issued and the petitioner is participating in the scrutiny assessment proceeding.

Considering the facts and circumstances of the case and submission of the parties and the relevant provisions of law, I am of the considered view that the aforesaid impugned intimation order under Section 143(1) is not sustainable in law and accordingly the same is quashed with direction that the petitioner will participate in the regular scrutiny assessment proceeding and the final assessment order will be passed expeditiously.

With this observation and direction, this writ petition being WPA 21514 of 2023 is disposed of.

(Md. Nizamuddin, J.)