01.12.2023
Item No.08
RP
Ct. No.1

MAT 1893 OF 2023
IA No.CAN 1 of 2023

Dhanlaxmi Conclave Pvt. Ltd. & Anr.
Vs.
The Union of India & Ors.

Mr. Himangshu Kr. Ray
Ms. Shiwani Shaw
....for Appellants

Mr. Smarajit Roychowdhury
.....for the IT Authority

1. After elaborately hearing the learned advocates for the parties, we find that the learned Single Bench was fully justified in not granting the relief sought for in the writ petition wherein the appellants had sought for quashing of the order passed under Section 148A(d) of the Income Tax Act, 1961 dated 7th April, 2022. It appears that the petitioner has not placed full facts before the Court and neither there was specific averments made in the writ petition nor in the objection dated 21st March, 2022 that there were no annexures to the notice issued under Section 148A(b) of the Income Tax Act, 1961 dated 21.03.2022. Therefore, we are of the view that the learned Single Bench was right in not granting the relief sought for. However, in order to enable the appellant/assessee to face the reopening proceeding, the learned Single Bench had directed to furnish

another copy of the annexures to the appellant so as to enable them to raise all points in the reopening proceeding. Thus, we find no grounds have been made to interfere with the order passed by the learned Single Bench. Accordingly, the appeal and the application are dismissed.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)