26
16.11.2023
Ct. no. 2
sb

WPA 23465 of 2023

Arindam Chatterjee
-Vs-
The Income Tax Officer, Ward 29(1), Kolkata & Ors.

Mr. Anil Dugar
Mr. Rajarshi Chatterjee ... for the petitioner

Mrs. Smita Das De ....for the Respondents

Heard learned advocates appearing for the parties.

By this writ petition, the petitioner has challenged the constitutional validity of Section 221 (1) of the Income Tax Act, 1961 which was inserted by Amendment Act, 1970 i.e. almost 53 years back and on perusal of the aforesaid provision of law including the proviso thereunder, I am of the considered view that the aforesaid provision of law is constitutionally valid and not beyond the restrictive competence of the Parliament and accordingly, this writ petition being WPA 23465 of 2023 is dismissed.

(Md. Nizamuddin, J.)