04.12.2023
Item No.23
gd/ssd

WPA 25468 of 2023
M/s. Jamuna Tie-Up Private Limited
Vs.
Income Tax Officer, Ward 9(1), Kolkata and Ors.

Mr. Avra Mazumder,
Ms. Alisha Das,
Mr. Suman Bhowmik,
Mr. Samrat Das,
Ms. Elina Dey
..for the petitioner.

Mr. Om Narayan Rai
..for the Respondent.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 19th May, 2023, under Sections 147/144B of the Income Tax Act, 1961, relating to the assessment year 2013-14 on the ground that the notice under Section 148A(b) of the Act was not legal and valid while it is admitted position from record that petitioner had given response to the said notice and participated in the proceeding and thereafter order under Section 148A(d) of the Act was passed and even that was not challenged by the petitioner and thereafter impugned order under Sections 147 of the Act was passed and even before passing the impugned order under Section 147 of the Act petitioner participated and was heard. Now, at this stage, after passing the impugned order under Section 147 of the

Act which is an appealable order and which was passed on 19th May, 2023, petitioner has filed this writ petition on 18th October, 2023 challenging the initiation of the impugned proceeding.

Mr. Rai, learned Advocate representing the respondent-Income Tax Authority in opposing the writ petition has relied on an order of this Court dated June 20, 2023 in WPA 11621 of 2023 (Toran Vyapar Private Limited v. Income Tax Officer 8(1), Kolkata & Ors.) where on the similar issue writ petition was dismissed and the aforesaid order of the Writ Court was further challenged by the assessee in MAT 1808 of 2023 and the said appeal was also dismissed by the Division Bench by order dated 24th November, 2023 confirming the aforesaid order of this Court dated June 20, 2023 and one more facts to be recorded is that the same counsel, who appeared in that writ petition and appeal, is appearing in this matter.

Considering the facts and circumstances of this case and submission of the parties and in view of the earlier order of this Court in the case of Toran Vyapar Private Limited (supra), I am not inclined to grant any relief to the petitioner in this writ petition except granting liberty to the petitioner to file appeal against the impugned assessment order within two weeks from date and if such appeal is filed before the appellate authority concerned, the same shall be considered on merit without raising the point of limitation.

With this observation, this writ petition being WPA 25468 of 2023 is disposed of.

(Md. Nizamuddin, J.)