OD –3

ORDER SHEET

WPO/64/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

EUPHORIA INFOTECH INDIA PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 30th January, 2023.

Appearance:
Mr. Amit Agarwal, Adv.
...For the Petitioner
Mr. Om Narayan Rai, Adv.
...For the Respondents

The Court: Heard learned counsel appearing for the parties.

Affidavit of service filed in Court be kept with the records.

By this writ petition, petitioner has challenged the impugned order dated 31st March, 2022 under Section 147 read with Section 144/144B of the Income Tax Act, 1961 relating to assessment year 2017-18. On perusal of the records and particularly the impugned order, I am not inclined to entertain this writ petition for the reason that the aforesaid impugned assessment order is an appealable order before the CIT(Appeals) and furthermore this case does not fall in those categories of cases where there is any violation of principles of natural justice or any procedural irregularity or that the impugned order is patently in contravention of any statutory provision or the constitutional validity of any provision of law is involved in this writ petition. I further find that the assessing officer concerned in his impugned order has recorded his reasons elaborately based on evidence and this Court in exercise of Constitutional Writ Jurisdiction under Article 226 of Constitution of India cannot act as an appellate authority over the aforesaid impugned appealable assessment order and re-appreciate the evidence and substitute the findings of the assessing officer with its own.

In view of the discussion made above, this writ petition being WPO 64 of 2023 is dismissed.

(MD. NIZAMUDDIN, J.)

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