OD –25

ORDER SHEET
WPO/544/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

EMAR FISCAL SERVICES PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 16th March, 2023.

Appearance:
Ms. Pooja Jewrajka, Adv.
...For the Petitioner
Mr. S. Roy Chowdhury, Adv.
...For the Respondents

The Court: Heard learned counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 21st July, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2017-18. The ground of challenge of the impugned order by the petitioner is that the aforesaid impugned order does not contain any reason and it has not recorded its submission.

I have perused the aforesaid impugned order and I find that the same is neither in violation of principles of natural justice nor is contrary to any specific provision of law nor the officer who has passed the order has inherent lack of jurisdiction. The aforesaid impugned order contains reasons, petitioner may not be satisfied with the same. There is a difference between the order containing no reason at all and the order having reason but is not satisfactory according to the petitioner. Furthermore in addition to the aforesaid facts I am also of the considered view that the petitioner is not going to be seriously prejudiced since the order under Section 148A(d) is neither the final assessment order nor a demand and petitioner has still scope of making out the case for dropping of the reassessment proceeding by the assessing officer in course of the proceeding subsequent to the notice under Section 148 of the Act.

In view of the discussion made above, this writ petition being WPO 544 of 2023 is dismissed.

However, dismissal of this writ petition will not be a bar on the part of the petitioner to take all the points before the assessing officer in course of the impugned assessment proceeding.

(MD. NIZAMUDDIN, J.)

TR/