OD –2

ORDER SHEET
WPO/1099/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

LOKNATH SARAF SECURITIES PRIVATE LIMITED
VS
INCOME TAX OFFICER WARD 6(2) AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 14th June, 2023.

Appearance:
Mr. Rites Goel, Adv.
...For the Petitioner
Mr. Om Narayan Rai, Adv.
Mr. Prithu Dudhoria, Adv.
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 27th July, 2022, under Section 148A(d) of the Income Tax Act, 1961, relating to assessment year 2015-16 and subsequent final assessment order dated 29th May, 2023 by way of a supplementary affidavit which is an appealable order. By this writ petition, petitioner wants this Court to invoke Constitutional Writ Jurisdiction under Article 226 of the Constitution of India at this stage when the notice under Section148A(b) of the Act had been issued, objection to the same was filed, order under Section 148A(d) of the Act was passed and thereafter impugned notice under Section 148 of the Act was passed and finally when this matter was taken up it appears from record that the final assessment order itself has been passed which has been impugned by way of supplementary affidavit before this Court and challenging the same on the ground that that the notice under Section 148 of the Act was barred by limitation. Since the final assessment order under

Section 147 of the Act has been passed in this matter which is an appealable order and furthermore I have perused the aforesaid order dated 29th May, 2023 which has detailed reason and order having elaborate discussion based on facts and evidence after enquiry and investigation I am not inclined to entertain this writ petition being WPO 1099 of 2023 and accordingly the same is dismissed.

(MD. NIZAMUDDIN, J.)

TR/