OD –14

ORDER SHEET
WPO/1133/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

PARWANI TRADERS PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 12th June, 2023.

Appearance:
Mr. Brijesh Kumar Singh, Adv.
Mr. Om Prakash Prasad, Adv.
...For the Petitioner
Mr. Vipul Kundalia, Adv.
Mr. Anurag Roy, Adv.
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 19th April, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2018-19 and subsequent notice under Section 148 of the Act.

Without going into the merit of the aforesaid impugned order, in view of the fact that subsequent to the aforesaid impugned order, petitioner has already filed return in response to notice under Section 148 of the Act, I am of the considered view that since the aforesaid impugned order under Section 148A(d) of the Act is neither a final assessment order nor it is a demand and petitioner still has ample scope and opportunity to press its case in its favour if it has any during the impugned proceeding subsequent to the notice under Section 148 of the Act. I am not inclined to entertain this writ petition being WPO 1133 of 2023 and accordingly the same is dismissed.

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

(MD. NIZAMUDDIN, J.)

TR/