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ORDER SHEET
WPO/1126/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

VIEW POINT DISTRIBUTORS PRIVATE LIMITED
VS
INCOME TAX OFFICER, WARD NO. 9(1) KOLKATA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 18th July, 2023.

Appearance:
Mr. Suman Bhowmik, Adv.
Mr. Samrat Das, Adv.
...For the Petitioner
Mr. Soumen Bhattacharjee, Adv.
...For the Respondents

The Court: By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961, dated 30th July, 2022 relating to assessment year 2013-14 and subsequent assessment order under Section 147 of the Act which has been passed during the pendency of the writ petition.

Since the order under Section 148A(d) of the Act has been culminated into final assessment order under Section 147 of the Act which is an appealable order, I am not inclined to grant any relief to the petitioner except granting liberty to the petitioner to file appeal against the order under Section 147 of the Act by extending the time by fifteen days for filing the appeal. Since this Court has not gone into the merit of the impugned order under Section 148A(d) of the Act and the order under Section 147 of the Act which is an appealable order, petitioner will be free to raise all the points raised in this writ petition before the appellate authority.

With these observations and directions, this writ petition being WPO 1126 of 2023 stands disposed of.

(MD. NIZAMUDDIN, J.)

TR/