OD-10

WPO/1091/2023
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

ALEX TRADECOM PRIVATE LIMITED
VERSUS
INCOME TAX OFFICER WARD 10(2) AND ORS.

BEFORE
The Hon'ble Justice MD. NIZAMUDDIN
Date: 6TH JUNE, 2023

APPEARANCE
Mr. Swapna Das, Advocate
Mr. Siddhartha Das, Advocate
....for the petitioner
Ms. Smita Das De, Advocate
....for the respondents

The Court: Heard learned Advocates appearing for the parties.

By this writ petition, the petitioner has challenged the impugned order dated 23rd July, 2022, under Section 148A(d) of the Income Tax Act, 1961, relating to assessment year 2013-14.

I have perused the aforesaid impugned order from which it appears that the petitioner had received a fund of Rs.95 lakh during the relevant financial order from shell companies with no real business activity and having activity of providing accommodation entry to the petitioner-company. This Writ Court cannot shut its eyes and ignore this type of bogus transactions by the shell companies and this Court cannot exercise its jurisdiction under Article 226 of the Constitution of India in the case of such nature.

Accordingly, this writ petition being WPO/1091/2023 is dismissed.

(MD. NIZAMUDDIN, J.)

akg/