WPO/1093/2023
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

<u>APPEARANCE</u>
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 14th July, 2022, under Section 148A(d) of the Income Tax Act, 1961.

I have perused the aforesaid impugned order from which it appears that the petitioner had received a fund of Rs.1,42,00,000/- from one Mr. Swapan Das during the relevant assessment year which petitioner could not explain and it also appears from record that petitioner was given opportunity to file its reply/objection against the notice issued under Section 148A(b) of the Act to explain such transactions but petitioner did not give any response to the same.

Considering the facts of the case as appear from record, I am not inclined to interfere with the impugned assessment order. Accordingly, this writ petition being, WPO/1093/2023 is dismissed.

(MD. NIZAMUDDIN, J.)

akg/