

ORDER SHEET  
WPO/1106/2023  
IN THE HIGH COURT AT CALCUTTA  
CONSTITUTIONAL WRIT JURISDICTION  
ORIGINAL SIDE

JAY BABA BAKRESWAR RICE MILL PRIVATE LIMITED  
VS  
INCOME TAX OFFICER WARD 9/1 AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 13<sup>th</sup> June, 2023.

Appearance:  
Ms. Swapna Das, Adv.  
Mr. Siddharth Das, Adv.  
...For the Petitioner  
Mr. Tilok Mitra, Adv.  
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 27<sup>th</sup> July, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2014-15.

I have perused the aforesaid impugned order and finding no ground to interfere with the same since the same is neither without jurisdiction nor there is any procedural irregularity nor there is any violation of principle of natural justice nor the impugned order is contrary to any specific provision of law. Furthermore I am of the considered view that 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 1106 of 2023 and accordingly the same is dismissed.

Written instruction filed by Mr. Mitra, learned advocate appearing for the respondents be kept with the record.

(MD. NIZAMUDDIN, J.)

TR/



