OD –1

ORDER SHEET
WPO/1156/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

DINESH KUMAR GOYAL
VS
INCOME TAX OFFICER WARD-6(1) KOLKATA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 16th June, 2023.

Appearance:
Ms. Sutapa Roy Chowdhury, Adv.
Ms. Aratrika Roy, Adv.
...For the Petitioner
Mr. Om Narayan Rai, Adv.
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 9th May, 2023 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2014-15 which has been passed subsequent to direction of this Court dated 15th September, 2022 in petitioner's earlier writ petition. I have perused the aforesaid impugned order where it has been held that the petitioner has benefited himself with an amount of Rs. 15,53,19, 876/- from the arranged accommodation entries which is nothing but unaccounted money of the assessee itself. Petitioner submits that these findings by the assessing officer are baseless and having no material.

On perusal of the aforesaid impugned order I find that these findings are matters of evidence and based on investigation which cannot be re-appreciated in exercise of Constitutional Writ Jurisdiction of this Court and be substituted by its own. Furthermore, I am of the view that the aforesaid impugned order is neither a final assessment order nor any demand arises out of the same and petitioner still has got ample scope in course of the proceeding subsequent to the aforesaid impugned order under Section 148A(d) and after issuance notice under Section 148 of the Act to make out his case if he has any in his favour during the course of subsequent proceeding.

In view of the discussion made above, this writ petition being WPO 1156 of 2023 is dismissed.

However, dismissal of this writ petition will not be a bar on the part of the petitioner to raise all the points before the assessing officer which has been raised in this writ petition during the proceeding subsequent to the impugned order under Section 148A(d) of the Act.

(MD. NIZAMUDDIN, J.)

TR/