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ORDER SHEET
WPO/1179/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

DOREMAN DISTRIBUTORS PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 28th June, 2023.

Appearance:
Mr. Brijesh Kumar Singh, Adv.
Mr. Om Prakash Prassad, 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 under Section 148A(d) of the Income Tax Act, 1961 dated 26th April, 2022 relating to assessment year 2018-19 on the ground that the approval from the "specified authority" as described under Section 115(ii) of the Income Tax Act was not taken according to which the "specified authority" for the purposes of Section 148 and 149A shall be the Principal Chief Commissioner of Income Tax if more than three years have elapsed from the end of the relevant assessment year and petitioner contends that in the instant case approval has been granted by the Principal Commissioner of Income Tax.

Mr. Rai, learned advocate appearing for the respondent Income Tax Authority submits that in the facts and circumstances of the case as appears from record and taking into consideration the time granted to the petitioner on its application for adjournment and further seven days time which is available to the assessing officer on expiry of the period of three years after excluding the aforesaid period for respondent including the period of adjournment, it is very much within the period of limitation that is before the expiry of three years as per proviso to Section 149(1) of the Act. Mr. Rai relies on an unreported decision of this Court in WPO 1132 of 2023 dated 12th June, 2023 in the case of "SKP Merchants Private Limited vs. Income Tax Officer Ward 1(1), Kolkata, Income Tax Department and Anr." where the law has been laid down by taking into consideration the present position of law in view of Section 151 and 149 and 149(1) and proviso thereunder.

I find that the aforesaid unreported decision is squarely applicable against the petitioner in this case. Accordingly, this writ petition being WPO 1179 of 2023 is dismissed.

(MD. NIZAMUDDIN, J.)

TR/