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ORDER SHEET
WPO/1181/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

MANGALAM VINIYOG PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 19th June, 2023.

Appearance:
Mr. A.K. Upadhyay, Adv.
Mrs. Shobha Upadhyay, Adv.
...For the Petitioner
Mr. Amit Agarwal, Adv.
...For the Respondents

The Court: Heard learned counsel appearing for the parties.

Supplementary affidavit and affidavit of service filed in Court be kept with the records.

By this writ petition, petitioner has challenged the impugned order dated 26th July, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2014-15 and subsequent final assessment order under Section 147 of the Act dated 31st May, 2023 by way of supplementary affidavit. It appears from record that subsequent to order under Section 148A(d), notice under Sections 148, 142(1) and 143(2) were issued. Thereafter, final assessment order under Section 147 of the Act was passed which is an appealable order. Two show cause notices dated 8th May, 2023 and 12th May, 2023 were also issued as appears from paragraph 7 of the impugned assessment order. Petitioner submits that it did not respond to the aforesaid show cause notices since its writ petition was pending. Since petitioner had a wrong notion that its writ petition is pending against the order under Section 148A(d) of the Act, it was not required to give response to the aforesaid show cause notices is not correct at least it could have asked for adjournment and in such circumstances assessing officer could not be faulted in passing the aforesaid impugned order under Section 148 of the Act when no response was received against the aforesaid show cause notices. The only relief which can be granted in this writ petition is that petitioner may file reply to the aforesaid show cause notices dated 8th May, 2023 and 12th May, 2023 with supporting documents if it has got any case in its favour for dropping the impugned proceeding under Section 147 of the Act within fifteen days from date before the assessing officer concerned who will consider and dispose of the same within eight weeks from the date of receipt of such response/reply after giving opportunity of hearing to the petitioner or its authorised representative and finally if the assessee petitioner is able to satisfy the assessing officer by making out any case in its favour, in that event the assessing officer concerned shall withdraw the aforesaid impugned order dated 31st May, 2023 under Section 147 of the Act or in the alternative petitioner may file appeal against the impugned assessment order.

With these observations and directions, this writ petition being WPO 1181 of 2023 stands disposed of.

(MD. NIZAMUDDIN, J.)

TR/