OD –7

ORDER SHEET
WPO/1184/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SREENATH FINVEST PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 21st June, 2023.

Appearance:
Mr. A.K. Upadhyay, Adv.
Mrs. Shobha Upadhyay, Adv.
...For the Petitioner
Mr. Soumen Bhattacharjee, 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 assessment order dated 30th July, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2016-17 and subsequent proceedings. It is a peculiar case and peculiarity is this that in respect of the very same assessment year earlier this Court has quashed the order under Section 148A(d) of the Act which was passed on 28th July, 2022 by the order of this Court dated 7th September, 2022 in WPO 2499 of 2022 without granting any liberty to Income Tax Authority to initiate any fresh proceeding and to pass any fresh order under Section 148A(d) of the Act. In spite of such factual and legal position and the facts as appears from record it is strange that how the assessing officer could pass second assessment order under Section 148A(d) of the Act relating to same assessment year on 30th

July, 2022 while at the time of passing earlier order on 7th September, 2022 in writ petition being WPO 2499 of 2022 quashing the order dated 28th July, 2022 relating to the same assessment year, it was never submitted before this Court about the existence of the second order dated 30th July, 2022 under the same provision under Section 148A(d) of the Act relating to the same assessment year and furthermore how two orders under Section 148A(d) of the Act could be passed in same assessment year.

In view of the reasons recorded hereinabove, the impugned order under Section 148A(d) of the Act dated 30th July, 2022 and all subsequent proceedings are quashed.

With these observations and directions, this writ petition being WPO 1184 of 2023 stands disposed of.

(MD. NIZAMUDDIN, J.)

TR/