OD –7

ORDER SHEET
WPO/1194/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

BLUECHIP CONCRETE PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 5th July, 2023.

Appearance:
Mr. Subash Agarwal, Adv.
Mr. Brijesh Kumar Singh, Adv.
...For the Petitioner
Mr. Vipul Kundalia, Adv.
Mr. Anurag Roy, Adv.
Ms. Aditi Singhania, Adv.
...For the respondent Income Tax Authority

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 20th April, 2023 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2019-20 on the ground that the same has been passed without providing it documents which according to the petitioner were relevant.

Considering the facts and circumstances of the case, I am of the view that any findings and conclusion in an order under Section 148A(d) of the Act is not final and even no demand arises out of such order and at this stage petitioner is not going to be prejudiced, furthermore, any finding and conclusion is subject to the final finding and conclusion by the assessing officer in the order under Section 147 of the Act which is to be passed after following procedure like a regular assessment and during which petitioner will have ample opportunity to make out the case for dropping the impugned proceeding if he has.

Considering the facts and circumstances of the case, I am not inclined to grant any relief to the petitioner in this writ petition except directing the assessing officer concerned that before passing any final order under Section 147 of the Act, he must observe due procedure of law and must provide all the documents to the petitioner upon which he wants to rely and which has not been supplied to the petitioner in spite of specifically asking for the same.

With these observations and directions, this writ petition being WPO 1194 of 2023 stands disposed of.

(MD. NIZAMUDDIN, J.)

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