

ORDER SHEET
WPO/1288/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SAFEX COMPLEX PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 20th July, 2023.

Appearance:
Mr. Subash Agarwal, Adv.
...For the Petitioner
Mr. Prithu Dudhoria, Adv.
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

Pursuant to the earlier order of this Court dated 13th July, 2023, Mr. Dudhoria, learned advocate appearing for the respondent Income Tax Authority concerned has produced the relevant documents to establish that the petitioner had entered into transaction with M/s. Quetzal Exim Private Limited from which petitioner has taken loan on account of unsecured loan and the TDS was deducted on the said loan relating to financial year 2018-19/assessment year 2019-20.

Considering the facts and circumstances of this case and the records produced by the learned advocate appearing for the respondents, I am not inclined to interfere with the impugned order under Section 148A(d) of the Income Tax Act, 1961 and accordingly this writ petition being WPO 1288 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 concerned which has been raised in this writ petition subsequent to the order passed under Section 148A(d) of the Act.

Mr. Dudhoria has handed over instruction along with xerox copies of all the relevant documents to Mr. Agarwal, learned advocate appearing for the petitioner.

(MD. NIZAMUDDIN, J.)

TR/

