OD –10

ORDER SHEET
WPO/1294/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

CHAMPA IMPEX PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

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

Appearance:
Mr. Pranit Bag, Adv.
Mr. Anujit Mookherji, Adv.
...For the Petitioner
Mr. Vipul Kundalia, Adv.
Mr. Soumen Bhattacharjee, Adv.
...For the Respondents

The Court: Heard both the parties.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961, dated 7th May, 2023 relating to financial year 2015-16/assessment year 2016-17 and subsequent notice under Section 148 of the Act on the ground that the notice under Section 148A(b) of the Act dated 31st March, 2023 itself was illegal since in the body of the annexure to the impugned notice under Section 148A(b) of the Act there is a reference of some transaction relating to financial years 2017-18 and 2018-19 and according to Mr. Bag it is incurable defect and it cannot be cured.

I have perused the aforesaid impugned notice under Section 148A(b) of the Act and on the top of which it has been clearly described that the aforesaid notice has been issued relating to financial year 2015-

16/assessment year 2016-17. In the body of the annexure to the impugned notice under Section 148A(b) of the Act incidentally the assessing officer may have recorded some transaction relating to some other financial years, on the perusal of the aforesaid notice under Section 148A(b) of the Act along with annexure as a whole I find that the notice under Section148A(b) of the Act was issued particularly for assessment year 2016-17 only and response/objection was called for confining to only relating to assessment year 2016-17 and not only that the doubt or suspicion by the petitioner by confusing the issue as if the notice under Section 148A(b) was related to three assessment years which is not at all correct as appears from clarification of the assessing officer dated 20th April, 2023 on perusal of which it appears that the petitioner was asked to give response/objection including the details of cash transaction only confining the financial year 2015-16 pertaining to assessment year 2016-17.

In view of the discussion made above, I am of the considered view that the petitioner has tried to make out a baseless and frivolous case not sustainable in law by creating an impression as if the impugned notice under Section 148A(b) of the Act and the order under Section 148A(d) of the Act and subsequent notice under Section 148 of the Act relates to three assessment years which is contrary to record on the face of it. Accordingly, this writ petition being WPO 1294 of 2023 is dismissed.

(MD. NIZAMUDDIN, J.)

TR/