OD –5

ORDER SHEET
WPO/1310/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

M/S. MARUDHAR SUPPLIERS PRIVATE LIMITED
VS
THE PRINCIPAL COMMISSIONER OF INCOME TAX RANGE I AND ANR.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 26th July, 2023.

Appearance:
Mr. Moti Sagar Tiwari, Adv.
Mr. Shantanu Mishra, Adv.
...For the Petitioner
Mr. Om Narayan Rai, Adv.
...For the Respondents

The Court: Heard learned counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 30th March, 2023 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2019-20 by contending that its objection against the notice under Section 148A(b) of the Act, dated 11th March, 2023 was not considered which was filed in the email address of the department.

I have perused the relevant records and particularly the notice under Section 148A(b) of the Act dated 11th March, 2023 and in paragraph 3 of the said notice it clearly appears as to before whom and which portal petitioner was to file the reply. Paragraph 3 of the said notice is quoted hereunder :

"3. You may submit your reply to this notice, along with supporting documents (if any) on the above mentioned issues on or before 20/03/2023 electronically at www.incometax.gov.in."

Considering the facts and circumstances of this case as appears from record I find that the assessing officer concerned has committed no wrong and there is no fault on his part in not considering the objection which was sent by the petitioner in a different address than the address which has been specifically indicated by the assessing officer in paragraph 3 of the aforesaid notice. Furthermore, the impugned order under Section 148A(d) of the Act is neither the final assessment order nor any demand arises out of the same.

Considering the facts and circumstances of this case, I am not inclined to interfere with the impugned order under Section 148A(d) of the Act and accordingly the writ petition being WPO 1310 of 2023 is dismissed.

However, dismissal of the writ petition will not be a bar on the part of the assessing officer concerned to consider the objection/reply of the petitioner dated 11th March, 2023, in the proceeding subsequent to the notice under Section 148 of the Act in accordance with law.

(MD. NIZAMUDDIN, J.)

TR/