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ORDER SHEET

WPO/1425/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

DRILLSOL INFRAPROJECTS PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 8th August, 2023.

Appearance:
Mr. Brijesh Kumar Singh, Adv.
...For the Petitioner
Mr. S. Roy Chowdhury, Adv.
...For the respondents

The Court: Pursuant to the order of this Court dated 3rd August, 2023, Mr. Roy Chowdhury, learned advocate appearing for the respondents has produced instruction with regard to service of document annexed to the notice under Section 148A(b) of the Income Tax Act, 1961 which simply says document name “JAGMANGAL – NOTESHEET – Copy (2) docx” Size (KB) 36840.

Mr. Singh, learned advocate appearing for the petitioner submits that the instruction furnished to this Court by Mr. Roy Chowdhury is not adequate and complete since according to him not full and complete documents referred therein to have been sent to the petitioner in its e-mail on 22nd March, 2022. But this fact cannot be ignored that the petitioner has approached this Court by filing this writ petition on 18th July, 2023 against such grievance of non-furnishing of the document along with notice under Section 148A(b) of the Act alleged to have been sent to him on 22nd March, 2022 by filing this writ petition after fifteen months and after passing the impugned order under Section 148A(d) of the Act and issuance of notice under Section 148 of the Act and notice under Section 142(1) of the Act which was issued on 12th July, 2023. The litigant who approaches this Writ Court should be vigilant and diligent about his rights and there is no explanation for delay by the petitioner against the grievance which arose on 21st March, 2022 and furthermore these are disputed questions of fact whether the documents furnished to the petitioner as annexure to the notice under Section 148A(b) of the Act was full or complete or not and it is not a case that no document at all was provided to the petitioner. Mr. Roy Chowdhury submits on the basis of instruction that on the very next day of notice under Section 148A(b) of the Act document as annexure to the notice under Section 148A(b) of the Act was sent to the petitioner on e-mail.

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 respondent assessing officer concerned to furnish full and complete document referred as annexure to the notice under Section 148A(b) of the Act before passing any final assessment order under Section 147 of the Act.

With these observations, this writ petition being WPO 1425 of 2023 stands disposed of.

Copy of the instruction be kept with the record.

(MD. NIZAMUDDIN, J.)

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