

OD 3

ORDER SHEET

WPO/1447/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

RUHR ISPAT PRIVATE LIMITED
VS
THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 1(1), KOLKATA
AND ORS.

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

Appearance:
Mr. Anil Kumar Dugar, Adv.
...For the Petitioner
Mr. Tilok Mitra, Adv.
...For the respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961, dated 17th April, 2023 relating to assessment year 2016-17 on the ground that in spite of specifically asking for certain documents by its letter dated 12th April, 2023, the same were not furnished to the petitioner before passing the order under Section 148A(d) of the Act.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPO 1447 of 2023 is disposed of by directing the respondent Authority concerned not to pass any final order under Section 147 of the Act before providing the document asked by the

petitioner by its letter dated 12th April, 2023 upon which the assessing officer intends to rely and to consider any response or objection if filed by the petitioner against those documents to be furnished by the assessing officer within four weeks from date.

(MD. NIZAMUDDIN, J.)

TR/

