OD –10

ORDER SHEET
WPO/1524/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

RABINDRA INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 28th August, 2023.

Appearance:
Mr. Brijesh Kumar Singh, Adv.
Mr. Om Prakash Prasad, Adv.
...For the Petitioner
Mr. Vipul Kundalia, Adv.
Mr. Anurag Roy, Adv.
...For the respondents

The Court: Heard the learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 27th July, 2023, under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2019-20 on the ground that the assessing officer has not supplied to the petitioner any material document with regaed to the alleged transaction amounting to Rs. 3,96,000/- entered into with M/s. Indian Infotech and Software Ltd.

I have perused the objection of the petitioner against the notice under Section 148A(b) of the Act and find nowhere any specific denial by the petitioner about such transaction or having link with any such entity.

In view of discussion made above, I do not find merit in this writ petition being WPO 1524 of 2023 and accordingly the same is dismissed.

(MD. NIZAMUDDIN, J.)

TR/