

OD-3

ORDER SHEET
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

WPO/1548/2023

SHIVSAKTI COMMOTRADE PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 13th September, 2023.

Appearance:
Mr. Brijesh Kumar Singh, Adv.
Mr. Om Prakash Prasad, Adv.
... for the petitioner.

Mr. Soumen Bhattacharya, Adv.
..for the Income Tax.

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 and subsequent notice under Section 148 of the Act dated 28th April, 2023 relating to assessment year 2016-17. I have perused the aforesaid order which is a detailed reasoned order and considering the reasoning given therein I find no reason to interfere with the same and accordingly this writ petition being WPO/1548/2023 is dismissed.

However, dismissal of this writ petition will not be a bar on the petitioner to raise all the points before the assessing officer in course of subsequent proceedings which has been raised in this writ petition.

(MD. NIZAMUDDIN, J.)