OD –13

ORDER SHEET
WPO/1550/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SKYLARK HIRISE PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 5th September, 2023.

Appearance:
Mr. Brijesh Kumar Singh, Adv.
Mr. Om Prakash Prasad, Adv.
...For the Petitioner
Mr. Smita Das De,Adv.
...For the respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 2nd May, 2023 under Section 148A(d) of the Income Tax Act, 1961 along with notice under Section 148 of the Act relating to assessment year 2016-17 on the ground that the assessing officer in his notice under Section 148A(b) of the Act has not indicated anything to establish its link with the transaction in question in the annexure to the notice under Section 148A(b) of the Act.

On perusal of the aforesaid annexure furnished to the petitioner, I find that the assessing officer has recorded some materials showing involvement of the petitioner in huge transaction in question and it is a matter of record that there is not even a bare denial by the petitioner in its objection dated 26th April, 2023 against the said allegation. Petitioner has simply asked for furnishing supporting document from the assessing officer but the petitioner has not made any specific denial of its involvement in the transaction in question and having any link with the transaction in question in any manner. Ms. Das De, learned advocate appearing for the respondent submits that relevant documents have already been provided to the petitioner before passing the impugned order under Section 148A(d) of the Act.

Considering the facts and circumstances of the case as appears from record and in view of the discussion made above, I am not inclined to grant any relief to the petitioner except directing the assessing officer concerned to furnish relevant documents to the petitioner in support of the alleged transaction indicated in the annexure to the notice under Section 148A(b) of the Act, in course of subsequent proceeding under Section 148A(d) of the Act.

With these observations and directions, this writ petition being WPO 1550 of 2023 is disposed of.

(MD. NIZAMUDDIN, J.)

TR/