

ORDER SHEET

WPO/1568/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

KHETAWAT MERCANTILE PRIVATE LIMITED
VS
UNION OF INDIA AND ORS

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 14th September, 2023.

Appearance:

Mr. Om Prakash Prasad, Adv.

..for the petitioner

Mrs. Smita Das De, Adv.

...for the respondents

The Court: By this writ petition, petitioner has challenged the impugned order under Section 148A(d) and subsequent notice under Section 148 of the Income Tax Act, 1961 on the ground that the impugned notice under Section 148 of the Act was issued without approval from the specified authority under the law.

On going through the record, it appears that such allegation of the petitioner is not correct and that the approval has been granted in this matter by the appropriate authority in accordance with law and as such I find no merit in this writ petition. Accordingly, this writ petition being WPO 1568 of 2023 is dismissed.

(MD. NIZAMUDDIN, J.)

TR/