OD –11

ORDER SHEET
WPO/1761/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

AVADHESH KUMAR PANDEY
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 4th December, 2023.

Appearance :
Mr. Brijesh Kr. Singh, Adv.
Mr. Om Prakash Prassad, Adv.
...for the petitioner
Mr. S. Roy Chowdhury, Adv.
...for the respondent

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 25th March, 2023 relating to assessment year 2019-20 on the ground that the same is not sustainable in law since no notice under Section 148A(b) of the Act was ever served upon the petitioner.

Mr. Roy Chowdhury, learned advocate representing the Income Tax Authority produces the record from which it appears that the allegation of the petitioner is totally incorrect and in fact notice under Section 148A(b) was served upon the petitioner which he has suppressed and made false statement before this Court on oath.

Accordingly, this writ petition being WPO 1761 of 2023 is dismissed with the warning to the petitioner to be cautious in future.

(MD. NIZAMUDDIN, J.)

TR/