17.09.2024
Sl. No. 5.
D/L.
Mithun
Ct.No.5

WPA 16766 of 2024

Debasish Basak
Vs.
Income Tax Officer, Ward 3(1), Malda & Ors.

Mr. Ramesh Kumar Patodia,
Ms. Megha Agarwal
..for the petitioner.
Mr. Soumen Bhattacharjee,
Mr. Ankan Das,
Ms. Doyel Dey
...for Income Tax Authority.

1. Pursuant to the order dated 21st August, 2024, the respondents have produced before this Court, in a sealed cover, the final verification report based on which the notice under Section 148 of the said Act dated 29th March, 2024 for the Assessment Year 2020-21 had been issued.
2. Mr. Patodia, learned Advocate representing the petitioner seeks for a direction upon the respondents to make over copy of the final verification report.
3. Mr. Bhattacharjee, learned Advocate appearing on behalf of the respondents submits that in course of the assessment proceeding, the petitioner shall be entitled to copy of such report.

4. Having regard thereto and taking into consideration, the final verification report wherefrom it would appear that the verification report has not only been verified by the prescribed authority, but the value at risk shown in the final verification report is according to the report based on the estimated income escapement value arrived, during the course of verification by the prescribed authority as per e-verification Scheme, 2001 in accordance with the provision of Section 135A of the Income Tax Act, 1961.
5. Having regard thereto, I am of the view that no interference is called for.
6. Let the records be returned to the learned Advocate representing the respondents.
7. The writ petition is accordingly disposed of.
8. There shall be no order as to costs.
9. All parties are to act on the basis of the server copy of this order duly downloaded from this Court's official website.

(Raja Basu Chowdhury, J.)