16.01.2024
Item No.21
gd/ssd

MAT/2270/2023
IA NO: CAN/1/2023

ARINDAM CHATTERJEE
VS
THE INCOME TAX OFFICER, WARD 29(1), KOLKATA AND ORS.

Mr. Govind Jethkia,
Mr. Rajarshi Chatterjee
..for the Appellant.

Ms. Smita Das De,
Ms. Sangita Das
..for the Respondents.

1. This intra court appeal is directed against the order passed by the learned Single Bench dated 16th November, 2023 in WPA 23465 of 2023 by which the writ petition filed by the appellant challenging the validity of Section 221 of the Income Tax Act, 1961 (for short, the Act) was rejected.

2. After elaborately hearing of the learned advocate for the appellant, we find that none of the grounds made out by the appellant can be construed to challenge the Vires of a statute. The appellant has not been able to demonstrate as to how the provision is arbitrary or unreasonable or ungraded or irrational. Mere use of these words and expressions cannot make a statute invalid.

3. Hence, the challenge to the said provision has to necessarily fail.

4. Accordingly, the appeal stands dismissed.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)