06.02.2024
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PG/KS
Ct. No.1

M.A.T. 2356 of 2023
With
I.A. No. CAN 1 of 2023
With
I.A. No. CAN 2 of 2023

Sri Dilip Kumar Fogla
Versus
The Assistant Commissioner of Income Tax, Central Circle 3(1), Kolkata & ors.

Mr. Avra Majumdar
Ms. Alisha Das…… …………for the appellant

Mr. Prithu Dudhoria……….for the respondents

In Re:. I.A. No. CAN 1 of 2023

1. We have heard the learned advocates for the parties.
2. There is delay of 18 days in filing the appeal. We have perused the affidavit filed in support of the petition and we find that sufficient cause has been shown for not being able to prefer the appeal within the period of limitation.
3. I.A. No. CAN 1 of 2023 is allowed and the delay in filing the appeal is condoned.

In Re:. M.A.T. 2356 of 2023

4. This intra-Court appeal by the writ petitioner is directed against the dismissal of the writ petition in W.P.A. 22456 of 2023 dated 25th September, 2023.
5. The said writ petition was filed by the appellant challenging an order under section 148(A)(d) of the Income Tax Act, 1961 dated 4th May, 2023.

6. On perusal of the order, we find that the reply given by the assessee to the show-cause notice has been considered and the assessing officer has assigned certain reasons for not agreeing with the stand taken by the assessee.
7. On going through the reasons assigned in the order dated 4th May, 2023, we find the same to be entirely factual. Therefore, the assessee has to necessarily face the reassessment proceedings in which the assessee can place all documents to show that the assessee is nowhere involved with the sale of the immovable property, which was done by the company in question.
8. Therefore, we find no reason to interfere with the order passed by the learned Single Bench.
9. Accordingly, the appeal and the connected application (I.A. No.CAN 2 of 2023) stand dismissed.
10. No costs.
11. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S SIVAGNANAM)
CHIEF JUSTICE

(SUPRATIM BHATTACHARYA, J.)