OD-6

IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
ORIGINAL SIDE

APOT/97/2024
IA NO: GA/1/2024, GA/2/2024

INCOME TAX OFFICER WARD 6 2
VS
SHRESTH PLAZA PVT LTD

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE : 24TH APRIL, 2024.

Appearance :
Mr. Smita Das De, Adv.
Mr. Prithu Dudhoria, Adv.
…for appellant
Mr. Brijesh Kumar Singh, Adv.
…for respondent

The Court :- We have heard learned Counsel on either side.

It appears that there is a delay of 274 days in filing the appeal. As we are satisfied with the explanation offered for not preferring the appeal within the period of limitation, the delay in filing the appeal is condoned.

This appeal by the revenue is directed against the order passed by the learned Single Bench in WPO/937/2022 dated 02.05.2023. The respondent/writ petitioner challenged the order passed under Section 148A(d) of the Income Tax Act, 1961 dated 7.4.2022 for the assessment order 2018-19 on the ground of non-compliance of the statutory requirement under Section 151(ii) of the Act. The learned Single Bench after noting the undisputed factual position has quashed the proceeding. Identical issue was considered by this court in APOT/71/2024, and by judgement dated 11.03.2024 similar order passed by the learned Single Bench was upheld.

Thus, following the above decision and taking note of the undisputed fact, the appeal is dismissed.

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(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

pkd/GH.