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ORDER SHEET
WPO/242/2024
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

PASCAL SWITCHCARE INDIA PRIVATE LIMITED
VS
ASSESSMENT UNIT, INCOME TAX DEPARTMENT, NATIONAL FACELESS ASSESSMENT CENTER (NAFAC) AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 1st April, 2024.

Appearance:
Mr. Ananda Sen, Adv.
Mr. Gaurav Mathur, Adv.
Mrs. Swati Agarwal, Adv.
Ms. Anusha Nayek, Adv.
...For the Petitioner

Mr. Aryak Dutt, Adv.
Mr. Prithu Dudhoria, Adv.
...For Respondent no. 2

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 2nd February, 2024 passed under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2018-19.

This is the third round of litigation initiated by the petitioner. The impugned order arises from the very same notice under Section 148A(b) of the Act and it was the allegation of the petitioner on both the earlier two writ petitions being WPO 2200 of 2022 and WPO 1632 of 2023 that before passing the order under Section 148A(d) of the Act its representation/reply dated 30th March, 2022 to the notice under Section 148A(b) of the Act was not considered. Finally respondent Income Tax Authority, as appears from the impugned order dated 2nd February, 2024, that it has considered in detail the aforesaid reply of the petitioner along with all the supporting documents filed by it. Petitioner is again aggrieved by the aforesaid impugned order for the third time by contending that in addition to its reply dated 30th March, 2022 some other issues have been raised by the respondent authority which petitioner could not properly response in its reply to the notice under Section 148A(b) of the Act.

Considering the facts and circumstances of the case and submission of the parties, I find that the present impugned order contains the reasons in detail while considering the reply of the petitioner dated 30th March, 2022 in compliance of the earlier direction of this Court and in the impugned order relevant issue which has been raised is relating to the issue raised in the notice under Section 148A(b) of the Act with regard to search and seizure in question. It is also to be considered that the impugned order is neither a final assessment order nor it is a demand and petitioner is not prejudiced at this stage and it has still the scope to make out the case if any for dropping the proceeding under Section 147 of the Act during the proceeding subsequent to the order under Section 148A(d) and notice under Section 148 of the Act and assessing officer cannot ignore any materials if filed before him by the petitioner before passing the final order under Section 147 of the Act.

In view of the discussion made above, I find no reason to interfere with the impugned order under Section 148A(d) of the Act and the writ petition being WPO 242 of 2024 is accordingly dismissed.

(MD. NIZAMUDDIN, J.)

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