OD –3

ORDER SHEET

WPO/271/2024
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

D. D. INFRASTRUCTURE PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 9th April, 2024.

Appearance:
Mr. Balaram Patra, Adv.
...For the Petitioner
Mr. Prithu Dudhoria, Adv.
...For the Revenue

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order dated 28th March, 2023 under Section 147 read with Sections 144 and 144B of the Income Tax Act, 1961 and subsequent penalty proceeding by filing this writ petition almost after expiry of one year from the date of passing the impugned assessment order by filing this writ petition on 28th March, 2024. The impugned assessment order is an appealable order under the statute.

Considering the facts and circumstances of the case, I find no reason to interfere with the impugned assessment order which is an appealable order under the statute.

Accordingly, this writ petition being WPO 271 of 2024 is dismissed.

(MD. NIZAMUDDIN, J.)

TR/