OD – 4

ORDER

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

APOT/179/2024
IA NO:GA/1/2024
GA/2/2024

INCOME TAX OFFICER, WARD 40(1), KOLKATA
VS.
MADHURI SINGH AND ORS.

BEFORE :

THE HON'BLE CHIEF JUSTICE T. S. SIVAGNANAM
AND
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 23RD JULY, 2024.

Appearance:

Mr. Soumen Bhattacharjee, Adv.
..for Appellant

The Court : Affidavit of service filed in Court be kept with the record.

There is a delay of 334 days in filing the appeal. The explanation offered by the appellant department is found acceptable and delay in filing the appeal is condoned. The application, GA/1/2024 is allowed.

The stamp reporter has mentioned the deficit court fee payable by the appellant. Let the deficit court fee be paid by the appellant department within two weeks from date.

The order impugned in this appeal is dated 3rd May, 2023 passed in WPO/2673/2022. In the said writ petition the respondent assessee challenged the order dated 27th July, 2022 passed under Section 148A(d) of the Income Tax Act, 1961 for the assessment year 2016-17. The learned Single Bench, considering the fact that the writ petitioner has challenged the said order on purely jurisdictional issue, took up the matter for consideration and after ascertaining the factual position that approval is not being taken from the specified authority, set aside the order dated 27th July, 2022 and simultaneously leaving it open to the income tax authorities to proceed further in accordance with law from the stage such irregularity has been committed after taking approval from the specified authority.

We find no ground to interfere with the said order. Accordingly, the appeal is dismissed. The stay application, GA/2/2024, stands dismissed.

(T. S. SIVAGNANAM, C.J.)

(HIRANMAY BHATTACHARYYA, J.)

sm /S.Kumar