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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/1843/2023

RUHR ISPAT PRIVATE LIMITED
VS
THE DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 1(1) KOLKATA AND ANR.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 8th January, 2024

Appearance:
Mr. Govind Jetmalia, Adv.
Mr. Rajshree Chatterjee, Adv.
...for the petitioner.

Mr. Tilak Mitra, Adv.
...for the respondents.

The Court : Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 6th September, 2023 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2016-17 which, according to the petitioner, is not sustainable in law for the reason that this is the second order in spite of existence of the earlier order under Section 148A(d) of the Act dated 17th April, 2023 which was challenged by the petitioner before this Court and the same was not interfered with by the order of this Court dated 8th August, 2023 in WPO 1447 of 2023 and direction was passed upon the Assessing Officer by the aforesaid order of the Court to provide the document it has asked for before passing order under Section 147 of the Act and it is also the allegation of the petitioner that till date no such document which was asked by the petitioner has been furnished to it as per the aforesaid order of this Court dated 8th August, 2023.

Mr. Mitra, learned advocate representing the respondent Income Tax Authority is not in a position to defend the action of the assessing officer in issuing second order under Section 148A(d) of the Act in spite of existence of the earlier order under Section 148A(d) of the Act.

Considering the facts and circumstances of the case and submission of the parties, I am inclined to hold that the impugned second order under Section 148A(d) of the Act dated 6th September, 2023 in existence of earlier order dated 17th April, 2023 is not sustainable in law and accordingly, the same is set aside.

The respondent assessing officer is directed to act as per the earlier order of this Court dated 8th August, 2023 in WPO 1447 of 2023 by passing order under Section 147 of the Act after furnishing the documents asked for by the petitioner. If the copies of the documents are bulky in nature in that event the petitioner will be allowed to inspect the same before passing order under Section 147 of the Act, within a period of eight weeks from the date of communication of this order.

Accordingly, the writ petition being WPO 1843 of 2023 is disposed of.

(MD. NIZAMUDDIN, J.)

s.pal