OD–17

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/110/2025

PEE PEY VANJIYA PRIVATE LIMITED
VERSUS
UNION OF INDIA & ORS.

BEFORE :
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: 8th May, 2025

Appearance :
Mr. Pranit Bag, Adv.
Mr. Anuj Kumar Mishra, Adv.
Mr. R. R. Modi, Adv.
...for the petitioner
Mr. Soumen Bhattacharjee, Adv.
Ms. Shradhya Ghosh, Adv.
...for the respondents

The Court :- 1. The instant writ petition has been filed challenging the notice under Section 148A(b) of the Income Tax Act, 1961 (hereinafter referred to as 'the said Act') dated 20th March, 2024 and the order under Section 148A(d) of the said Act dated 31st March, 2024, inter alia, including the notice under Section 148 of the said Act dated 31st March, 2024 in respect of the assessment year 2017-18.

2. Mr. Bhattacharjee, learned Advocate representing the respondents at the very outset has placed before this Court the assessment order issued under Section 147 read with Section 144 and Section 144B of the said Act dated 18th March, 2025 and would submit that the writ petition has become infructuous. Let a copy of the assessment order passed under Section 147 of the said Act dated 18th March, 2025 as aforesaid is taken on record.

3. Mr. Bag, learned Advocate representing the petitioner would submit as and by way of an abundant caution the petitioner has filed an appeal, however, the petitioner is ready and willing to withdraw the same.

4. Noting that the assessment order under Section 147 of the said Act dated 18th March, 2025 had already been passed and an appeal has been filed therefrom, I am of the view that there is little scope to entertain the writ petition challenging the notice issued under Section 148A(b), the order passed under Section 148A(d) and the notice issued under Section 148 of the said Act at this stage.

4. However, taking note of the fact that though in the prayer portion, the petitioner has not challenged the sanction granted under Section 151 of the said Act, however, since in paragraph 29 of the writ petition as rightly pointed out by Mr. Bag, learned Advocate representing the petitioner that there appears to be a challenge to the aforesaid sanction order, I am of the view that the aforesaid challenge to the sanction order granted under Section 151 of the said Act should also be decided by the appellate authority, in the pending appeal by providing an opportunity of hearing to the petitioner and by calling for the records of the sanction granted under Section 151 of the said Act while deciding the appeal.

5. The petitioner shall be at liberty to raise all points as may be available to the petitioner in law.

6. With the aforesaid observation, the writ petition stands disposed of.

7. There shall be no order as to costs.

(RAJA BASU CHOWDHURY, J.)

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