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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE.

WPO/187/2025

MOTI FINVEST PRIVATE LIMITED
VS
UNION OF INDIA & ORS.

BEFORE
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: 5th August, 2025

Appearance
Ms. Amani Kayan, Adv.
Ms. Pooja Jewrajka, Adv.
Ms. Anjali Tulsian, Adv.
..for the petitioner
Mr. Prithu Dudheria, Adv.
...for the respondents

1. This is the second round of litigation initiated by the petitioner to challenge the proceedings issued under section 148A of the Income Tax Act, 1961 (hereinafter referred to as 'the said Act') which ultimately culminated in the order passed under section 148A(d) of the said Act dated 22nd January, 2025 in respect of the assessment year 2019-20. Following the above, a notice under section 148 of the said Act for the relevant assessment year dated 22nd January, 2025was also issued. .
2. Records would reveal that the petitioner had previously approached this Court by filing a writ petition which was registered as WPO/556/2024. By an order dated 20th August 2024, this Court taking note of the submissions made by the petitioner and considering the fact that in absence of the respondents disclosing the basis on which the show cause notice had been issued under section 148A(b) of the said Act, had proceeded to set aside the order passed under section 148A(d) of the

said Act dated 26th April, 2023 with a further direction upon the respondents to make available the basis of information based on which the notice under section 148A(b) of the said Act was issued. The above order was communicated by the petitioner to the respondents by communication in writing dated 24th August, 2024. Pursuant to the above, the petitioner was offered an opportunity of hearing as would appear from the communication dated 18th September, 2024. Following the above, the petitioner once again by letter dated 25th September, 2024 reiterated its earlier stand by highlighting the order passed by this Court on 20th October, 2024. Records would also reveal that only thereafter, the respondents by an electronic mail on 9th October, 2024 had favoured the petitioner with the documents/information on the basis of which notice under section 148A(b) of the said Act dated 31st March, 2023 was issued so as to support the case of undisclosed income of Rs.40,00,000/- which had escaped assessment.

3. Ms. Kayan, the learned Advocate appearing on behalf of the petitioner, by placing before this Court the documents disclosed by the respondents by covering letter dated 9th October, 2024 submits that the petitioner had duly responded to the same and while had denying the receipt of Rs.40,00,000/- categorically pointed out that the allegations made against the petitioner were unfounded. Such fact would corroborate from the letter dated 24th October, 2024 issued by the petitioner wherein it was once again highlighted that in absence of identifiable details regarding the specific transaction against the

petitioner, the petitioner would not be able to correlate or identify the transactions referred to in the previous communications.

4. Records would reveal that in furtherance to the above, the department by letter dated 2nd December 2024 forwarded the petitioner additional details in the form of bank statement containing the impugned transactions of Rs.40,00,000/- made on 1st January, 2019 with the particular UT reference number and cheque details. The transaction in question had also been highlighted by the respondents in the copy of the bank statement. Following the above, the petitioner chose not to respond and the order under section 148A(d) of the said Act dated 22nd January. 2025 was passed. Although, Ms. Kayan has attempted to make out a case of violation of principles of natural justice, I, however, find that the petitioner having not ultimately responded to the disclosure made by the respondents, no relief on such ground can be afforded to the petitioner. Prima facie, it would transpire that the petitioner was supplied with all relevant documents and on the basis thereof, the order under section 148A(d) of the said Act has been passed, that too after the petitioner's failure to provide any reply.

5. The assessing officer in paragraph 8.1 of the said order under section 148A(d) of the said Act has categorically noted the submissions made by the petitioner and have also noted that the specific transaction of Rs.40 lakhs with all details, scan copy of the bank statement showing the transaction by highlighting the same was also provided to the assessee. I find that the assessing officer has noted that he is satisfied that the

entire amount of Rs.40 lakhs is an undisclosed income in the hands of the assessee-company and has escaped assessment in the form of entry by way of taking unexplained credit. Following the above, the notice under section 148 of the said Act has already been issued. The matter, in my view, does not call for interference. The petitioner has not been able to make out a case of jurisdictional error, far less any illegality committed by the assessing officer while passing the order impugned.

6. The writ petition fails and is, accordingly, dismissed.

7. The assessing officer shall be at liberty to proceed with the notice under section 148 of the said Act in accordance with law.

(RAJA BASU CHOWDHURY, J.)

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