OD-10

WPO/245/2025
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

Anjani Gold Private Limited
Versus
Income Tax Officer, Ward-9(1), Kolkata & Ors.

Before:
The Hon'ble Justice RAJA BASU CHOWDHURY
Date: 19th May 2025

Appearance:
Mr. Malay Dhar, Advocate
Mr. Bhyaskar Sengupta, Advocate
for the petitioner

Mr. Vipul Kundalia, Sr. Advocate
Mr. Soumen Bhattacharjee, Advocate
for the respondents

The Court: 1. Challenging the issuance of subsequent notice under the 148 of the Income Tax Act, 1961 (hereinafter referred to as "the said Act") dated 31st August 2024 for the assessment year 2023-24 the instant writ petition has been filed.

2. Mr. Dhar, learned advocate appearing in support of the petition by drawing attention of this Court to the notice under section 148 of the said Act dated 31st August 2024 in respect of the assessment year 2023-24 would submit that despite the Department having issued a previous notice under section 148 of the said Act on 16th August 2024 for the self-same assessment year, which is yet to be adjudicated, has issued

the notice under section 148 of the said Act dated 31st August 2024. The same is not permissible in law.

3. Mr. Kundalia, learned senior advocate appearing in support of the respondents by placing before this Court a print out from the portal would submit that incidentally the notice under section 148 of the said Act dated 16th August 2024 was issued inadvertently without the approval of the specified authority i.e. PrCIT-1, Kolkata and upon the mistake being detected such proceeding was dropped with liberty to initiate a new proceeding. Accordingly the subsequent notice under section 148 of the said Act was issued on 31st August 2024. Having regard thereto, he would submit that there is no irregularity on the part of the respondents in issuing the notice under section 148 of the said Act dated 31st August 2024 in respect of the self-same assessment year.

4. The aforesaid copy of the print out downloaded from the portal of the Department filed by Mr. Kundalia, learned senior advocate in Court today is taken on record.

5. Learned advocate appearing for the petitioner would submit that since the aforesaid fact was not within the knowledge of the petitioner, the petitioner had proceeded. He would now seek to drop the challenge with a liberty to respond to the notice issued under section 148 of the said Act on 31st 2024.

6. Upon hearing the learned advocates appearing for the respective parties and upon ascertaining from Mr. Kundalia, learned senior advocate representing the respondents that the notice under section 148 of the said Act dated 31st August 2024 has not been finally

adjudicated, I grant leave to the petitioner to respond to the same within a period of 10 days from date. In the event, any response is filed by the petitioner within the aforesaid period, the appropriate Authority shall hear out the petitioner and decide on the same in accordance with law.

7. The writ petition is accordingly disposed of.

(RAJA BASU CHOWDHURY, J.)

R. Bose