

M/L 115
13.08.2024
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 16424 of 2024

Kenaram Saha Subhas Saha and another
Versus
Union of India and others

Mr. Rajarshi Chatterjee
Mrs. Suman Sahani

... For the petitioners.

Mr. Soumen Bhattacharjee
Ms. Doyel De

... For the respondents/
Income Tax Authority.

1. Challenging, inter alia, the notice issued under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as the “said Act”) dated 29th March, 2024 for the Assessment Year 2020-21 by the jurisdictional assessing officer, the present writ petition has been filed.
2. Mr. Chatterjee appearing on behalf of the petitioners, would submit that the aforesaid notice was required to be issued in a faceless manner in terms of Section 151A of the said Act.
3. Having regard to the aforesaid, it is submitted that the notice under Section 148 issued by the jurisdictional assessing officer is without jurisdiction and should be stayed pending disposal of this petition.

4. Mr. Bhattacharjee, learned advocate enters appearance on behalf of the respondents.
5. Having heard the learned advocates appearing for the respective parties and since the jurisdictional issue has been raised, I am of the view that the present writ petition should be heard upon exchange of affidavits.
6. Taking note of the prima facie case and the judgment delivered by the Hon'ble Division Bench of this Court in the case of ***Girdhar Gopal Dalmia v. Union of India***, (MAT 1690 of 2023) on 25th September, 2023, I am of the view that the impugned notice dated 29th March, 2024 issued by the Jurisdictional Assessing Officer under Section 148 of the said Act, for the Assessment Year 2020-21 is required to be and is stayed till the end of December 2024 or until further orders whichever is earlier.
7. In view thereof, let affidavit-in-opposition to the present writ petition be filed within a period of six weeks from date. Reply thereto, if any, be filed within four weeks thereafter.
8. Liberty to mention upon expiry of the period for exchange of affidavits.

(Raja Basu Chowdhury, J.)

