

29.08.2022

Sl no. 9

Ct no. 2

P.M.

WPA 18625 OF 2022

Gita Roy.

- Vs -

Union of India & Ors.

Mr. Sutirtha Das

... for the petitioner

Mr. Vipul Kundalia,

Mr. Amit Sharma

... for the respondent

Heard learned counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961 on the basis of the impugned notice under Section 148A(b) of the Act on the ground that the same being without jurisdiction and barred by limitation under Section 149(1) of the Act.

Mr. Kundalia, learned advocate appearing for the respondents Income Tax authority justifies issuance of impugned notice and order by interpreting decision referred in the impugned order as well as on interpretation of provision under Section 149(1) of the Act.

Considering such submission of Mr. Kundalia, I am of the view that question of law and jurisdiction of the Assessing officer who has passed the impugned order are involved and the matter deserves

consideration for adjudication upon affidavits and I am also of the view that the petitioner has been able to make out a prima facie case for an interim order in the matter.

Let the respondents file affidavit-in-opposition within three weeks, petitioner to file reply thereto, if any, within one week thereafter.

List this matter for final hearing in the monthly list of November, 2022.

In the meantime respondents Assessing Officer will not proceed further on the basis of impugned order under Section 148A(d) dated July 18, 2022 till 30th November, 2022 or until further order whichever is earlier.

At the time of hearing, parties should be ready with the short written notes of arguments.

(Md. Nizamuddin, J.)