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CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI

W.P.A. 1228 of 2023

Shilpa Agarwal
-vs-
Union of India & Ors.

Mr. Dhiraj Lakhotia,
Mr. Radhika Agarwal

....for the petitioner.

Mr. Sudipto Kumar Mazumdar,
Mr. Aoy Kuar Singhania

....for the Income Tax.

In the writ petition notice under Section 148A of the Income Tax Act, 1961 which is Annexure P3 to this writ petition dated 10th April, 2023 is under challenge.

Mr. Lakhotia, learned advocate representing the petitioner has contended that the safeguards as provided under Section 148A(a)(b) of the Income Tax Act, 1961 has not been followed prior to issuance impugned notice under Section 148A dated 10th April, 2023. It has also been contended that there is violation of principle of natural justice which warrants interdiction of impugned notice under Section 148A by this Court.

Learned advocate representing the petitioner has further prayed for interim protection in view of alleged failure to complete the procedure under Section 148A prior to issuance of notice under Section 148A(d).

Mr. Mazumdar, learned Deputy Solicitor General is opposing the contention of the petitioner and it has further been submitted that procedure has been followed by the respondent authorities prior to issuance of notice under Section 148A.

Mr. Mazumdar has further prayed for accommodation to answer the queries of the Court whether the procedure under Section 148A(a)(b) and sub-clause (vi) of Clause (iv) of the Departmental Circular dated 1st August, 2022 has been followed or not.

List the matter for further consideration under the same heading on Thursday next, 6th July, 2023.

(Saugata Bhattacharyya, J.)