IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO NO.435 OF 2024

SHILPAM DEALCOM PVT. LTD.
VERSUS
UNION OF INDIA & ORS.

BEFORE :
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
DATE : 22ND MAY, 2024

APPEARANCE
Mr. Subash Agarwal, Adv.
Mr. Rajarshi Chatterjhee, Adv.
Mr. Nitish Bhandari, Adv.
Ms. Suman Sahani, Adv.
..for the petitioner.

Mr. Soumen Bhattacharjee, Adv.
Mr. Ankan Das, Adv.
…for the respondents.

The Court:- 1. The petitioner, inter alia, challenges the notice under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as the 'said Act, 1961) on the ground that the same had been issued by a jurisdictional Assessing Officer though, in terms of Section 151A of the said Act, 1961 read with the Notification dated 29.3.2022, such notice was required to be issued in a faceless manner.

2. Mr. Bhattacharjee, learned advocate representing the respondents, on the other hand, by inviting the attention of this Court to the Notice under Section 148 of the said Act, 1961 dated 28.04.2023 for the assessment year 2016-17, appearing at page 61 of the writ petition, submits that the said

Notice had been issued a year back and, as such, he needs to take appropriate instruction whether the assessment had been completed by passing an assessment order. In any event, he submits that the petitioner has failed to appropriately explain the delay in approaching the Court and on such ground the writ petition should not be entertained.

3. Having considered the submissions of the respective parties, let this matter stand adjourned and appear under the same heading one week after the reopening of Court following the summer vacation so as to enable the learned advocate for the respondents to take appropriate instruction in the matter.

(RAJA BASU CHOWDHURY, J.)

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