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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO NO.437 OF 2024

SARASWATI COMMERCIAL (INDIA) 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) dated 31.3.2024 for the assessment year 2017-18, 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, submits that he needs to take appropriate instruction in the matter.

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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