

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO NO.438 OF 2024

WINRO 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 Chatterjee, Adv.
Mr. Nitish Bhandari, Adv.
Ms. Suman Sahani, Adv.
..for the petitioner.

Mr. Om Narayan Rai, 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 31.03.2024 for the assessment year 2017-18, appearing at page 110 of the writ petition, 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.)

akg/