

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

WPO/489/2024
Kuber Distributors Private Limited
Versus
Union of India & Ors.

BEFORE
The Hon'ble Justice RAJA BASU CHOWDHURY
Date: 9th July, 2024.

Mr. Brijesh Kumar Singh, Adv.
Mr. Om Prakash Prasad, Adv.
...for the petitioner
Ms. Smita Das De, Adv.
...for the respondents

THE COURT: 1. The petitioner, inter alia, challenges the notice issued under Section 148 of the said Act, on the ground that the same has been issued by the jurisdictional assessing officer though in terms of Section 151A of the said Act read with the notification dated 29th March, 2022, such notice was required to be issued through the automated allocation, in accordance with risk management strategy formulated by the Board as referred to in Section 148 of the said Act, for issuance of notice, in a faceless manner, to the extent provided in Section 144B of the Act with reference to making assessment or re-assessment of total income or loss of the assessee.

2. Since, the petition raises a jurisdictional issue, I am of the view that the writ petition should be heard upon exchange of affidavits.

3. Let affidavit in opposition to the present writ petition be filed within six weeks from date; reply thereto, if any, be filed within four weeks thereafter.

4. Taking into consideration the prima facie case as has been made out by the petitioner and the order passed by the Division Bench of this Court presided over by the Hon'ble the Chief Justice *in the case of Girdhar Gopal Dalmia vs. Union of India & Ors., in MAT/1690/2023 on 25th September, 2023*, whereby the Hon'ble Division Bench while considering the competence of the jurisdictional assessing officer to issue a notice under Section 148 of the said Act, consequent upon publication of the Scheme vide Notification dated 29th March, 2022, while admitting the appeal had stayed the said notice, I am of the view that no further steps should be taken by the respondents on the basis of the notice issued under Section 148 of the said Act dated 30th April, 2024 for assessment year 2017-18 till the end of December, 2024 or until further order, whichever is earlier.

5. Liberty to mention upon expiry of the period for exchange of affidavits.

(RAJA BASU CHOWDHURY, J.)