

ORDER SHEET
WPO/1017/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SPANDAN SALES PRIVATE LIMITED
VS
INCOME TAX OFFICER WARD 5(1) AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 18th May, 2023.

Appearance:
Mr. Rites Goel, Adv.
...For the Petitioner
Mrs. Smita Das De, Adv.
Mr. Soumen Bhattacharjee, Adv.
...for the Respondents

The Court: Heard learned advocates appearing for the parties. Petitioner has filed this writ petition challenging the impugned order under Section 148A(d) of the Income Tax Act, 1961 and subsequent notice under Section 148 of the Act relating to assessment year 2016-17 on the ground that the same is bad in law for not taking approval from the specified authority as per Section 151 of the Act.

Learned advocate appearing for the respondent Income Tax Authority submits that in this case approval has been given by the specified authority.

Let the matter be heard on this issue on the reopening after the Summer Vacation. In the meantime, there will be no further proceeding on the basis of the impugned order under Section 148A(d) of the Act.

(MD. NIZAMUDDIN, J.)

