

ORDER SHEET
WPO/1138/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

AASHIRT CAPITAL LIMITED
VS
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 5/1 AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 13th June, 2023.

Appearance:
Mr. Sourabh Bagaria, Adv.
Mr. Rites Goel, Adv.
...For the Petitioner
Mr. Prithu Dudhoria, Adv.
...For the Respondents

The Court: Heard both the parties.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961 and subsequent order under Section 147 of the Act by filing supplementary affidavit on the ground that the impugned order is bad in law since approval from the "specified authority" has not been taken by the appropriate authority.

In view of the exceptional facts and circumstances of this case this writ petition can be admitted on condition of making payment of 20% of the demand arising out of the impugned assessment order which is an appealable order.

On the prayer of Mr. Bagaria, this matter is adjourned till tomorrow to take instruction in the aforesaid regard.

(MD. NIZAMUDDIN, J.)

TR/

