OD-02

IA No: GA/1/2025
WPO/566/2025
THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

Anshuman Prakash
Versus
Assistant Commissioner of Income Tax, Circle – 7(1), Kolkata & Anr.

Before:
The Hon'ble JUSTICE RAJA BASU CHOWDHURY
Date: 11th September 2025

Appearance:
Mr. Shailendra Singh, Advocate
Mr. Pratik Ghose, Advocate
Ms. Ananya Singhal, Advocate
for the petitioner

Mr. Aryak Dutt, Advocate
Mr. Soumen Bhattacharjee, Advocate
Mr. Ankan Das, Advocate
Ms. Sradhya Ghosh, Advocate
for the respondents

The Court: 1. Challenging the order passed under section 148A(3) of the Income Tax Act, 1961 (hereinafter referred to as "the said Act") dated 24th June 2025 in respect of the assessment year 2021-22 the instant writ petition has been filed.

2. Learned advocate appearing in support of the writ petition would submit that the order impugned has been passed beyond the scope of the show cause notice issued under section 148A(1) of the said Act.

3. Prima facie it appears that a show cause notice under section 148A(1) of the said Act was issued on the basis of the suspicion that the

agricultural income shown by the petitioner (assessee) in the ITR does not commensurate with the agricultural land shown by him. The petitioner in response had categorically stated that the income was not from sale of crops but upon sale of rural agricultural land which had been sold to several persons. Upon consideration of such response the Jurisdictional Assessing Officer has proceeded to conclude that in absence of document on purchase of land, the purchase price could not be ascertained and verified. The matter would warrant deeper scrutiny. The aforesaid issue, however, did not form part of the notice issued under section 148A(1) of the said Act. On such ground the petitioner seeks interference.

4. Having heard learned advocates representing the respective parties and on being prima facie satisfied with the case made out by the petitioner, and that the order under section 148A(3) of the said Act was passed beyond the scope of the showcause notice issued under section 148A(1) of the said Act, the impugned order shall remain stayed till such time the matter be taken up next.

5. List this matter for further consideration on 27th October 2025.

(RAJA BASU CHOWDHURY, J.)

R. Bose