

OD -5

ORDER SHEET

WPO/1340/2023  
IN THE HIGH COURT AT CALCUTTA  
CONSTITUTIONAL WRIT JURISDICTION  
ORIGINAL SIDE

JAY SHREE TEA AND INDUSTRIES LIMITED  
VS  
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 4/1 KOLKATA AND  
ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 2<sup>nd</sup> August, 2023.

Appearance:  
Mr. Ananda Sen, Adv.  
...For the Petitioner  
Mr. Om Narayan Rai, Adv.  
...For the respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the final assessment order under Section 147 read with Section 144B of the Income Tax Act, 1961, dated 29<sup>th</sup> March, 2023 relating to assessment year 2013-14 after participating in the assessment proceeding from the very beginning by responding to the notice under Section 148A(b) of the Act which was issued on 27<sup>th</sup> May, 2022 by giving response/objection to the same and did not approach this Court after passing of the order under Section 148A(d) of the Act passed on 28<sup>th</sup> July, 2022 and even after issuance of subsequent notice under Section 148 of the Act. Petitioner has participated in the subsequent proceeding in which notice under Section 142(1) of the Act and 143(2) of the Act were issued and allowed the assessing officer to pass impugned final

assessment order under Section 147 of the Act on 29<sup>th</sup> March, 2023 by filing this writ petition on 28<sup>th</sup> June, 2023 after the expiry of time to file appeal against the impugned assessment order. Now at this stage petitioner has filed this writ petition by challenging the notice under Section 148A(b) of the Act, dated 27<sup>th</sup> May, 2022 by contending that it is bad in law and without jurisdiction after participating in the proceeding and allowing the assessing officer to pass final assessment order which is an appealable under the statute.

Considering the facts and circumstances of the case and in view of the conduct of the petitioner in approaching this writ petition so belatedly after participating in the proceeding all throughout and that the impugned assessment order is an appealable order, I am not inclined to entertain this writ petition and accordingly this writ petition being WPO 1340 of 2023 is dismissed.

(MD. NIZAMUDDIN, J.)

TR/



