

**12.6.2023**

**ks**

sl. 12

**WPA 10215 of 2023**

Smt. Rachna Singhi

Vs

Income Tax Officer, Ward 30(1), Kolkata & Anr.

Mrs. Manju Agarwal,

Ms. Bhawna Tekriwal

... For the Petitioner.

Mrs. Smita Das De

... For the Respondents.

By this writ petition, petitioner has challenged the impugned order under Section 14A(d) of the Income Tax Act, 1961 dated 30<sup>th</sup> March, 2023 relating to assessment year 2019-20. I have perused the order and considered the submission of the parties. Petitioner is not satisfied with the reasoning given by the respondent/Income Tax Officer in his impugned order dated 30<sup>th</sup> March, 2023. The aforesaid impugned order has neither been passed in violation of principles of natural justice nor there is any procedural irregularity, nor the impugned order is contrary to any specific provisions of any Act. Sufficiency of the reason or reasonableness of the reason in an impugned order under Section 148A(d) of the Act cannot be gone into by the writ court when petitioner was already given an opportunity to file objection by the petitioner and the same was considered by the Assessing Officer though he may have come to a different finding and conclusion.

Furthermore, petitioner still has ample scope in the proceedings subsequent to the notice under Section 148 of the Act after passing the order under Section 148A(d) of the Act to make out a case if she has in her favour. I am also of the view that the order under Section 148A(d) of the Act is neither final assessment order nor any demand arises out of the same.

In view of the discussion made above, I am not inclined to entertain this writ petition being WPA 10215 of 2023, and accordingly, the same is dismissed.

However, dismissal of this writ petition will not be a bar on the part of the petitioner to raise all the points in the impugned proceedings, which has been raised in this writ petition and the Assessing Officer to consider the same in accordance with law.

**( Md. Nizamuddin, J. )**