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WPA 14945 of 2021

Ganak Conglomerate Private Limited
Vs
Union of India & Ors.

Mr. Pranit Bag,
Mr. S. Nayak,
Ms. Amani Kayan,
Mr. Subeen Pandey
... For the Petitioner.
Mr. Y.J. Dastoor, Ld. ASG,
Mr. Smarajit Roy Chowdhury,
Mr. Arunava Ganguly
... For the Respondents.

Heard learned Advocates appearing for the parties.

In this writ petition, the petitioner has challenged the impugned notice under Section 148 of the Income Tax Act, 1961 dated 30th March, 2021 relating to Assessment Year 2017-2018 against which the petitioner has already filed an objection dated 4th August, 2021 as appears at page 43 being Annexure P-10 to the writ petition and it has been submitted that the said objection is still pending and has not been disposed of.

Considering the submission of the parties and the facts available from the record, I am not inclined to interfere with the impugned re-assessment proceeding in question on the ground that the writ petition is pre-mature. The Assessing Officer/respondent No.3 is directed to consider and dispose of the aforesaid objection dated 4th August, 2021 being Annexure P-10 to the writ petition in accordance with law by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioner or its authorised representative within eight weeks from the date of communication of this order.

The petitioner will be entitled to take points before the Assessing Officer concerned, which has been taken in this writ petition.

The writ petition, being WPA 14945 of 2021 is, accordingly, disposed of.

(Md. Nizamuddin, J.)