S/L 17
30.09.2021
Court. No. 2
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WPA 14956 of 2021
Ganak Conglomerate Private Limited
Vs.
Union of India & Ors.
(Through Video Conference)

Mr. Pranit Bag
Mr. Shashwat nayak
Ms. Amani Kayan
Mr. Zubeen Pandey
.... For the petitioner
Mr. Y. S. Dastoor
Mr. Smarajit Roychowdhury
Mr. Arunava Ganguly
.... For the Union of India

Heard both the parties.

In this matter petitioner has challenged the impugned notice dated 30th March, 2021 under Section 148 of the Income Tax Act, 1961 relating to Assessment Order 2015-16 on the ground that the impugned notice has been issued beyond four years and criteria for reopening of Assessment under Section 147 of the Income Tax Act, 1961 has not been fulfilled in the sense that on the same material upon which the assessment order under Section 143(3) of the Act was passed the respondent Assessing Officer has sought to reopen the assessment in question and this is a jurisdictional issue.

I am not inclined to grant any relief in the writ petition for the reason that it appears from Page 46 of the writ petition that against the impugned notice under Section 148 of the Act petitioner has filed an objection on 4th August, 2021 before the Assessing Officer concerned and which is still pending. Taking into consideration these facts the Assessing Officer concerned/respondent No.3 is directed to consider and dispose of the aforesaid objection of the petitioner in accordance with law and by passing a reasoned and speaking order and after giving opportunity of hearing to the petitioner or his authorised representative within eight weeks from the date of communication of this order. Petitioner will also be entitled to take all the points before the respondent No.3 which has been taken in this writ petition.

This writ petition being WPA No. 14956 of 2021 is disposed of.

(Md. Nizamuddin, J.)