

OD-6

ORDER SHEET

WPO 445 of 2021

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

TINTIN COMMERCE PRIVATE LIMITED AND ANR
VS
UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 18th August, 2021.

[Via video conference]

Appearance:

Mr. Ankit Agarwal, Adv.

Mr. Rajashree Bhowmick, Adv.

Mr. Sarangam Chakraborty, Adv.

Mr. Sumit Biswas, Adv.

Mr. Y. J. Dastoor, Sr. A.S.J.

Mr. Dhiraj Kr. Trivedi, Adv.

Mr. Arunava Ganguly, Adv.

Mr. Asfak Ahammed, Adv.

The Court : In this matter the petitioner has challenged the impugned notice under Section 148 of the Income Tax Act issued on 29th June, 2021 relating to assessment year 2014-2015. It appears from annexure P5 to the writ petition that petitioner has filed an objection to the said impugned notice under Section 148 of the Act on 1st July, 2021 and it is the case of the petitioner that the said objection is pending and it has not been disposed of.

Learned advocate appearing for the respondent is not in a position to tell this Court whether that objection is pending or has been disposed of. Petitioner

in support of his contention of challenging the legality of the impugned notice under Section 148 of the Act has relied on a decision dated 2nd August, 2021 of this Court in the case of Brubeck Resources Pvt. Ltd & Anr. -vs- Union of India and Ors.

It appears from the documents annexed to the writ petition that notice has been issued by ITO, Ward 2 (1), Kolkata while the petitioner has filed objection before the Principal Commissioner of Income Tax-1, Kolkata who is totally a different authority and he has nothing to do with that objection. However, in the interest of justice, I am giving the petitioner an opportunity to file objection against the impugned notice under Section 148 of the Act before the concerned Assessing Officer within a week, who will consider and dispose the same in accordance with law by passing a reasoned and speaking order after giving opportunity of hearing to the petitioner. At the time of passing the order, Assessing Officer will also consider the order of this Court dated 2nd August, 2021 passed in WPA 1791 of 2020 in the case of Brubeck Resources Pvt. Ltd and Anr. -vs- Union of India & Ors.

Affidavit-of-service filed in Court today be kept on record.

WPO 445 of 2021 is disposed of accordingly.

(MD. NIZAMUDDIN, J.)