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WPA 3720 of 2022

Puranmal Jain and Sons(HUF)
Vs
Union of India & Ors.

Mr. Ranjeet Kumar Murarka, Ld. Sr. Adv.,
Mr. Vivek Murarka,
Mr. Dibanath Dey
... For the Petitioner.
Mr. Debasish Chaudhury
... For the Respondent.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned notice dated 31st March, 2021 under Section 148 of the Income Tax Act, 1961 relating to assessment year 2014-2015 and it appears from record that against the said impugned notice, petitioner has filed an objection dated 22nd February, 2022 as appears at page 66 of the writ petition. Petitioner submits that the said objection is still pending and he makes a very innocuous prayer of passing a direction upon the Assessing Officer concerned to consider and dispose of the said objection in view of the law laid down by the Hon'ble Supreme Court in the case of GKN Driveshafts (India) Ltd. vs. Income Tax Officer and Others, reported in 259 ITR page 19, within eight weeks from the date of communication of this order by passing a reasoned and speaking order.

It is needless to mention that as per law laid down by the Hon'ble Supreme Court in the case of GKN Driveshafts (supra) that the Assessing Officer cannot proceed further with the reopening proceedings without disposing of the aforesaid objection and any further objection will be depending upon the final out come of the order to be passed on the aforesaid objection.

With these observations and directions, this writ petition, being WPA 3720 of 2022 is disposed of.

(Md. Nizamuddin, J.)