25.04.2022.
p.b.
Sl. No.40.

W.P.A. 6135 of 2022

Sidharth Lakhotia
Vs.
Union of Inia & Ors.

Mr. Ejaz Khan,
Mr. Dibyangshu Das,
Mr. Debnath Mahato.
……..for the petitioner.

Learned advocate appearing for the petitioner is present and files affidavit of service.

None appears on behalf of the respondents.

In this matter, petitioner has challenged the impugned notice dated 28th June, 2021 under Section 148 of the Income Tax Act, 1961 relating to the assessment year 2017-18, on the ground that the same is illegal and barred by limitation and is contrary to law declared by this Court by judgment dated 17th January, 2022 in the case of Bagaria Properties and Investments Private Limited & Another Vs. Union of India & Ors. in WPO No.244 of 2021 and in the case of Manoj Jain Vs. Union of India in WPA No.11950 of 2021. Petitioner submits that against the aforesaid impugned notice, petitioner has filed an objection on 9th January, 2021 before the Assessing Officer concerned as appears at page 29 being Annexure P-3 to the writ petition which has not been considered till date.

Considering the submission of the petitioner, this writ petition being WPA No.6135 of 2022 is disposed of by directing the respondents Assessing Officer concerned to consider and dispose of the aforesaid objection dated 9th January, 2022 filed by the petitioner in accordance with law and by passing a reasoned and speaking order and after taking into consideration the judgments of this Court as referred hereinabove, within four weeks from the date of communication of this order and the respondent Assessing Officer will not proceed any further with the impugned notice dated 28th June, 2021 till the disposal of the aforesaid objection.

With the observation and direction, this writ petition being WPA No.6135 of 2022 stands disposed of.

(Md. Nizamuddin, J.)