28-04-2022
Item No.53
Subrata

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction
Appellate Side

WPA No.7298 of 2022
Purnadisha Trading Private Limited
-vs-
Union of India & Ors.

Mr. Abhrotosh Mazumder, sr. adv.
Mr. Soumitra Chowdhury, adv.
Mr. Avra Mazumder, adv.
Mr. K. Ray, adv. ...for the petitioner

Mr. Aryak Dutt, adv. ...for the Union of India

Heard learned advocates appearing for the respective parties.

Petitioner in this writ petition has challenged the impugned order dated March 30, 2022 under section 148A(d) of the Income Tax Act, 1961 (Annexure P1/p.21) on the grounds that the impugned order dated March 30, 2022 has been passed by the assessing officer concerned by changing his stand taken at the time of issuing the notice under section 148A(b) of the 1961 Act; and further that petitioner's representation dated March 25, 2022 (p.170) has not at all been considered and discussed for consideration in the impugned order.

Considering the submission of the parties, I am not inclined to interfere with the impugned order dated March 30, 2022. However, respondents concerned are directed to give one more hearing to the petitioner for consideration of its representation dated March 25, 2022; and in course of hearing, if petitioner is able to satisfy the assessing officer concerned on the contention raised by it in its aforesaid representation, the assessing officer concerned may modify the impugned order dated March 30, 2022 accordingly, within two weeks from the date of communication of this order. Further, proceeding on the basis of notice dated March 31, 2022 under section 148 of the 1961 Act (p.172) will depend upon and subject to further decision to be taken on the basis of the hearing given and order passed in considering the petitioner's aforesaid representation/ objection dated March 25, 2022 (p.170 of the writ petition).

With the above observations and directions, WPA No.7298 of 2022 is disposed of.

[Md. Nizamuddin, J]