29.04.2022.
p.b.
Sl. No.19.

W.P.A. 7334 of 2022

Govardhan Commodities Pvt. Ltd.
Vs.
Assistant/Deputy Commissioner of Income Tax, Central Circle-2(4), kolkata & Ors.

Mr. Avra Mazumder,
Mr. K. Roy,
Mr. B. Gupta,
Mr. Sk. Md. Bilwal Hossain.
……..for the petitioner.
Ms. Smita Das De.
……..for the respondents.

Heard learned advocates appearing for the parties.

In this matter, petitioner has challenged the impugned assessment order dated 19th March, 2022 under Section 147 read with Section 144 of the Income Tax Act, 1961 relating to the assessment year 2014-15 being Annexure P-5 to the writ petition, on the ground that the same was passed without serving any notice under Section 148 of the Income Tax Act, 1961 which is a condition precedent for initiating proceeding under Section 147 of the Act. It appears from record annexed to the writ petition that petitioner after getting the impugned assessment order has made several correspondences asking the respondent Assessing Officer to provide document in support of proof of service of the impugned notice under Section 148 of the Act dated 31st March, 2021 which the

Assessing Officer failed to provide any such document to establish that the impugned notice under Section 148 of the Act was served upon the petitioner before passing the impugned assessment order.

Ms. Das De, learned advocate appearing for the respondents could not contradict these allegations which are substantiated by record.

Considering the submission of the parties and the facts and circumstances as appears from record, the impugned assessment order dated 19th March, 2021 is set aside and the case is remanded to the Assessing Officer to pass a fresh re-assessment order in accordance with law by proceeding from the stage of issuance of notice under Section 148 of the Act. Needless to mention that the Assessing Officer will proceed with the re-assessment proceeding in accordance with law and by observing the principle of natural justice.

With this observation and direction, this writ petition being WPA 7334 of 2022 stands disposed of.

(Md. Nizamuddin, J.)