07.06.2022
Sl no. 19
Ct no. 2
P.M.

WPA 8813 OF 2022

BTL EPC Limited.
- Vs -
Assistant Deputy Commissioner
of Income Tax, Circle 1(1), Kolkata & Ors.

Mr. Avra Mazumder,
Ms. Megha Agarwal,
Mr. Binayak Gupta,
Sk. Md. Bilwal Hossain

… for the petitioner

Mr. Soumen Bhattacharjee

… for the respondents

Heard learned advocates appearing for the parties. In this writ petition the petitioner has challenged the impugned order dated 22nd April, 2022, under Section 148A(d) of the Income Tax Act, 1961, relating to assessment year 2018-2019 on the ground that the same has been passed by a non-speaking order without considering and dealing with the reply filed by the petitioner on 4th April, 2022 and 8th April, 2022 as appears at page 108 and 123 of the writ petition.

On perusal of the aforesaid impugned order I find that the same is non-speaking order and the aforesaid reply of the petitioner has not at all been considered and discussed and the same has been rejected by just one line order that the same was not satisfactory.

Considering the submissions of the parties this petition being WPA 8813 of 2022 is disposed of by directing the respondent Assessing Officer concerned to pass a fresh order in accordance with law and by passing a reasoned and speaking order particularly dealing with the contention raised by the petitioner in the aforesaid replies, within eight weeks from the date of communication of this order after providing opportunity of hearing of the petitioner or it's authorized representatives.

With this observation and direction, this writ petition stands disposed of.

(Md. Nizamuddin, J.)