07.06.2022
Sl no. 20
Ct no. 2
P.M.

WPA 8890 OF 2022

Hinayana Commodities Private Limited.
- Vs -
Assistant Commissioner of Income Tax,
Circle – 7(1), Kolkata & Ors.

Mr. Sandip Choraria,
Mr. Rajarshi Chatterjee,
Mr. Sukalpa Seal
… 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 27th March, 2022 passed under Section 148A(d) relating to assessment year 2018-2019. Pursuant to the notice under Section 148A(d) dated 15th March, 2022, by which the petitioner was asked to give his response on or before 21st March, 2022, on the ground that the aforesaid impugned order has been passed without considering and referring or discussing with its response dated 26th March, 2022 being Annexure P/3 to the writ petition.

Petitioner submits that time to give response to the aforesaid notice dated 15th March, 2022, under Section 148A(b) of the Act is not clear seven days has per statute and further, petitioner's prayer for adjournment and extension of time to give response was neither considered nor rejected before passing the aforesaid impugned order under Section 148A(d) of the Act. On perusal of the aforesaid impugned order dated 26th March, 2022 I find that there is no reference or discussion of the response of the petitioner dated 26th March, 2022 which was available to the Assessing Officer before passing the aforesaid impugned order.

Considering the submission of the parties and in view of violation principle of natural justice, the aforesaid impugned order dated 27th March, 2022 and subsequent under Section 148 of the Act are set aside and the matter is remanded back to the Assessing Officer to pass afresh order under Section 148A(d) by taking into consideration the response of the petitioner dated 26th March, 2022 and after giving an opportunity of hearing to the petitioner or it's authorized representatives within four weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 8890 of 2022 stands disposed of.

(Md. Nizamuddin, J.)