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WPA 9145 of 2022

Tirupati Commercial
Vs
Income Tax Officer, Ward- 43(1), Kolkata & Ors.

Mr. Sandip Choraria,
Mr. Rajarshi Chatterjee,
Mr. Gobinda Dey
… For the Petitioner.
Mrs. Smita Das De
… For the Respondents.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 31st March, 2022, under Section 148A(d) of the Income Tax Act, 1961 which was passed on the basis of notice dated 10th of March, 2022 under Section 148A(b) of the Income Tax Act, 1961 by which petitioner was asked to give response to the said notice by 18th March, 2022. It is the case of the petitioner that petitioner has filed the response to the said notice on 24th March, 2022, which has not been considered at all at the time of passing the impugned order on 31st March, 2022.

On perusal of the aforesaid impugned order dated 31st March, 2022, I find that it is totally non-speaking one line order lacking any reason for rejection of the petitioner's response to the notice under Section 148A(b) of the Act.

Considering the facts and circumstances of the case and submission of the parties, the impugned order dated 31st March, 2022 under Section 148A(d) of the Act is set aside and the matter is remanded back to the Assessing Officer concerned to pass a fresh reasoned and speaking order in accordance with law and after considering the petitioner's aforesaid response/objection filed on 24th March, 2022, within four weeks from date.

With this observation and direction this writ petition being WPA 9145 of 2022 is disposed of.

(Md. Nizamuddin, J.)