01.08.2022.
p.b.
Sl. No.10.

W.P.A. 9148 of 2022

Dilip Sarkar
Vs.
Income Tax Officer, Ward-49(1),
Kolkata & Ors.

Mr. R. Chatterjee.
........for the petitioner.
Ms. Smita Das De.
.........for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 26th March, 2022 under Section 148A(d) of the Income Tax Act, 1961 which was passed on the basis of notice dated 11th March, 2022 under Section 148A(b) of the Act by which petitioner was asked to give response/objection to the same by 21st March, 2022 and it appears from record that petitioner has filed on 24th March, 2022 the objection/response to the same after the expiry of date by which petitioner was asked to file such response/objection, but the facts remain that before passing the impugned order dated 26th March, 2022 the response/objection was filed on 24th March, 2022 which has not at all been considered by the respondent assessing officer while passing the impugned order dated 26th March, 2022 and by specifically recording that the petitioner failed to file any reply.

Considering the submission of the parties and what appears from record, I am of the view that for the ends of justice, the aforesaid impugned order dated 26th March, 2022 should be set aside since petitioner's response/ objection though belatedly but filed before passing the impugned order which should have been considered by the assessing officer.

Accordingly, this writ petition being WPA 9148 of 2022 is disposed of by setting aside the impugned order dated 26th March, 2022 and the matter is remanded back to the assessing officer concerned to pass a reasoned and speaking order in accordance with law and after taking into consideration the objection/response of the petitioner dated 24th March, 2022 within four weeks from the date of communication of this order.

(Md. Nizamuddin, J.)