WPA 9480 OF 2022

24.06.2022
Sl no. 7
Ct no. 2
P.M.

Ms. Ratna Sarkar
- Vs -
Union of India & Ors.

Mr. Arijit Chakraborti,
Mr. Ashis Kumar Mukherjee,
Mr. Prabir Bera
... for the petitioner

Mr. Soumen Bhattaharjee
... for the respondents

Heard learned advocates appearing for the parties.

This writ petition has been filed by the petitioner being aggrieved by the impugned order dated 30th March, 2022 under Section 148A(d) of the Income Tax Act, 1961 passed without serving any notice under Section 148A(b) of the Act. Learned advocate appearing for the respondent Income Tax authorities submits that from record it appears that the notice under Section 148A(b) of the Act was issued but due to mistake it was issued in old E-mail address of the petitioner as a result the petitioner could not get the said notice.

Considering the submission of the parties I am of the view that impugned order dated 30th March, 2022 under section 148A(d) of the Act and subsequent notice under Section 148 of the Act are not sustainable and the same are accordingly set aside.

Considering the submission of the parties I am of the view that interest of justice will be sub-served if a fresh copy of notice under Section 148A(b) of the Act is served upon the petitioner within seven days from date and the petitioner shall file reply/response to the same within seven days from the date of receipt of such notice and the respondents shall consider and dispose of the response to the notice under Section 148A(b) of the Act, to be filed by the petitioner and shall pass a fresh order under Section 148A(d) of the Act within four weeks from the date of receipt of such response or objection by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or her authorized representatives.

With this observation and direction this writ petition being WPA 9480 of 2022 stands disposed of.

(Md. Nizamuddin, J.)