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WPA 9590 of 2022

Anirudh Damani
Vs
Union of India & Ors.

Mr. Abhrotosh Majumdar, Ld. Sr. Adv.,
Mr. Avra Mazumdar,
Mr. K. Roy,
Mr. Binayak Gupta,
Mr. Suman Bhowmick
... For the Petitioner.
Mr. Om Narayan Rai
... For the Respondents.

Heard learned Advocates appearing for the parties.

Feeling aggrieved by the impugned order dated 12th April, 2022 passed under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2018-2019, this writ petition has been filed by the petitioner on the ground that the same has been passed for the second time by way of corrigendum without considering the objection/response to the original notice under Section 148(b) of the Act as appears at page 83 of the writ petition.

Considering the submission of the parties this writ petition being WPA 9590 of 2022 is disposed by setting aside the impugned order dated 12th April, 2022 under Section 148A(d) of the Act and the matter is remanded back to the Assessing Officer concerned to pass a fresh order in accordance with law and by passing a reasoned and speaking order and after taking into consideration the response including the documents filed by the petitioner on 17th March, 2022 which are already available to the Assessing Officer concerned and such order is to be passed after giving an opportunity of hearing to the petitioner or his authorised representative.

(Md. Nizamuddin, J.)