29.06.2022.
p.b.
Sl. No.5.

W.P.A. 10845 of 2022

Subh Stock Broking Private Limited
Vs.
Deputy Commissioner of Income Tax,
Circle – 4(4), Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Sk. Bilwas Hossain.
……..for the petitioner.
Mr. Prithu Dhudoria.
……..for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order dated 4th February, 2022 under Section 147 of the Income Tax Act, 1961 relating to the assessment year 2016-17, on the ground that the said order is a non-speaking order and is without observing procedure of law and by not properly considering and dealing with the objection of the petitioner against the recorded reason in its order of rejection of the objection. It appears from record that on 24th January, 2022 the petitioner had filed an objection against the recorded reason for reopening of the impugned reassessment proceeding as appears from page 153 of the writ petition. It appears from Annexure P-11 at page 163 of the writ petition that the aforesaid objection of the petitioner was rejected by passing an order dated 3rd February, 2022 and on perusal of which, I find that the same is non-speaking order without dealing or discussing with the contentions/issues raised by the petitioner in its objection dated 24th January, 2022 and assessment order was passed on the very next day after rejecting the petitioner's objection without issuing any notice under Section 142(1) or Section 143(2) of the Act.

Considering the submission of the parties and in view of the discussions made above, the impugned assessment order dated 4th February, 2022 is set aside and the matter is remanded back to the Assessing Officer concerned to pass a fresh assessment order after passing a reasoned and speaking order on the objection of the petitioner dated 24th January, 2022 and the respondent Assessing Officer shall proceed with the impugned reassessment proceeding in accordance with law after passing a fresh order on the aforesaid objection of the petitioner after giving an opportunity of hearing to the petitioner or his authorised representatives, within four weeks from date.

With this observation and direction, this writ petition being WPA No.10845 of 2022 stands disposed of.

(Md. Nizamuddin, J.)