WPA 18008 OF 2022

23.08.2022
Sl no. 5
Ct no. 2
P.M.

Arnab Mukherjee.
- Vs -
Union of India & Anr.

Mr. Abhra Mujumdar,
Ms. Madhrima Das,
Mr. Sayantan Bose
... for the petitioner

Mr. Aryak Dutt
.... For Union of India

Heard learned counsel appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 30th March, 2022 under Section 148A(d) and impugned notice dated 30th March, 2022 under Section 148 of the Income Tax Act, 1961, on the ground that the aforesaid impugned order and subsequent notice are bad in law for the reason that petitioner's objection/ response to the notice under Section 148A(b) of the Act was not properly considered and the same is a non-speaking order.

Mr. Dutt, learned counsel appearing for the respondent Income Tax authority submits that the petitioner in support of his contention raised in its objection to the notice under Section 148A(b) of the Act has not filed any supporting documents to establish his claim.

Considering the submission of the parties the aforesaid impugned order dated 30th March, 2022 being annexure P/4 and subsequent notice under Section 148 of the Act being annexure P/5 to the writ petition are set aside and the matter is remanded back to the Assessing Officer concerned to pass a fresh speaking order in accordance with law after giving an opportunity of hearing and to produce the relevant documents in support of the contention of the petitioner and the same shall be considered by the Assessing Officer before passing a fresh order under Section 148A(d) of the Act, within six weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 18008 of 2022 stands disposed of.

(Md. Nizamuddin, J.)