WPA 18379 OF 2022

23.08.2022
Sl no. 16
Ct no. 2
P.M.

M/s. Winsher Merchants Private Limited & Anr.
- Vs -
Income Tax Officer, Ward 9(1) & Ors.

Mr. Dhiraj Lakhotia,
Ms. Radhika Agarwal
... for the petitioners

Mr. Om Narayan Rai
.... For Union of India

Heard learned counsel appearing for the parties.

By this writ petition, petitioners have challenged two impugned orders dated 30th July, 2022 under Section 148A(d) of the Income Tax Act, 1961 though it appears from record that there was only one notice under Section 148A(b) of the Act issued on 25th May, 2022. It is very peculiar circumstances that how two orders under Section 148A(d) on the same day can be passed against the same assessee and further in the interest of justice after taking into consideration that petitioners could not avail the benefit by making any objection against notice under Section 148A(b) of the Act, both the aforesaid impugned orders and subsequent notice under Section 148 of the Act are set aside and the matter is remanded back to the Assessing Officer concerned to pass a fresh speaking order after giving opportunity of hearing to the petitioners or its authorized representative and after taking into consideration the objection, if petitioners file against the notice under Section 148A(b) of the Act within seven days from date and such fresh order under Section 148A(d) is to be passed by the respondent Assessing officer within four weeks from the date of receipt of such objection.

In case of default in filing any objection by the petitioners against the aforesaid notice under Section 148A(b) of the Act within the time stipulated herein, the Assessing Officer will be free to pass the fresh order without giving further opportunity to the petitioner.

With this observation and direction this writ petition, being WPA 18379 of 2022 stands disposed of.

(Md. Nizamuddin, J.)