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WPA 19557 of 2022

Shri Ramkrishna Sishu Tirtha & Anr.
Vs
Income Tax Officer, Ward 23(1), Hooghly & Ors.

Mr. Sanjay Bhowmik,
Mr. Indranil Banerjee,
Mr. Subrata Mukherjee
... For the Petitioners.
Mr. Om Narayan Rai
... For the Respondents.
Mr. P.K. Dutt,
Mr. S.K. Dutt,
Mr. S. Banerjee
... For the Respondent No.3.

Supplementary affidavit filed by the petitioners be kept with the record.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioners have challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961 dated 13th April, 2022 relating to the assessment year 2015-2016 on the ground that the same has been passed in a different PAN number, which has already been surrendered by the petitioners and proper intimation was give to the respondent Department in this regard before passing the aforesaid impugned order.

Mr. Rai, learned Advocate appearing for the respondent/Income Tax Authority submits that the petitioners had obtained two PAN numbers and the proceedings has been initiated relating to the PAN number which was very much valid during the transactions in question and there are different names also in both the PAN numbers.

Considering the facts and circumstances of this case, petitioners are given liberty to make an appropriate representation before the respondent, Income Tax Authority concerned for redressal of its grievances by urging the points raised in this writ petition. Such representation shall be filed by the petitioners within two weeks from date and if such representation is made by the petitioners within the time stipulated herein, the same shall be considered and disposed of in accordance with law by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioners or its authorised representative within four weeks from the date of receipt of such representation.

Till the disposal of such representation to be made by the petitioner, there shall be an order of status quo with regard to the impugned order under Section 148A(d) of the Act dated 30th April, 2022 for a period of eight weeks from date. In case petitioners fail to make the representation within the time stipulated herein, this order will not have any force.

With these observations and directions, this writ petition is disposed of.

(Md. Nizamuddin, J.)