14.9.2022
ks
sl. 19

WPA 19611 of 2022

Preferred Securities Private Limited
Vs
Union of India & Ors.

Mr. Sutirtha Das
... For the Petitioner.
Mr. Aryak Dutta
... For the UOI.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 27th July, 2022, under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2016-2017 on the ground of violation of principle of natural justice and on the ground of total non-application of mind by the respondent, Assessing Officer concerned in passing the said order without considering the petitioner's response dated 11th June, 2022 against the notice dated 29th May, 2022 under Section 148A(b) of the Act and by recording in the aforesaid impugned order that the Assessee did not file any reply. It appears from record that petitioner has actually filed the response to the aforesaid notice under Section 148A(b) of the Act as appears at page 21 being Annexure P-4 to the writ petition and the same was served on the department through official portal as appears at page 5 of the supplementary affidavit.

Mr. Dutta, learned Advocate appearing for the respondent, Income Tax Authorities could not contradict the aforesaid allegations of the petitioner which are substantiated by record.

Considering the submission of the parties this writ petition being WPA 19611 of 2022 is disposed of by setting aside the impugned order dated 27th July, 2022 under Section 148A(d) of the Act and subsequent notice under Section 148 of the Act and the matter is remanded back to the Assessing Officer concerned to pass a fresh speaking order in accordance with law after taking into consideration the aforesaid response of the petitioner dated 11th June, 2022 by observing the principle of natural justice.

(Md. Nizamuddin, J.)