07.09.2022.
p.b.
Sl. No.18.

W.P.A. 19932 of 2022

Sweety Holdings Pvt. Ltd.
Vs.
Union of India & Ors.

Mr. Sutirtha Das.
........for the petitioner.
Mr. S. Roy Chowdhury..
........for the respondents.

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 the assessment year 2016-17, on the ground that the same being bad in law and is in total non-application of mind by contending that while passing the aforesaid impugned order under Section 148A(d) of the Act, the respondent assessing officer has not considered its response/reply being annexure P-5 to the writ petition to the notice dated 31st May, 2022 under Section 148/148(b) which was filed online dated 11th June, 2022 and further submitting that recording by the officer that the petitioner did not file any reply is in total non-application of mind.

Mr. Roy Chowdhury, learned advocate appearing for the respondent income tax authority could not controvert or deny the allegation of the petitioner which is substantiated by record that the petitioner had filed response/reply and which was not considered at all by the respondent assessing officer.

Considering the facts and circumstances of this case as appears from record and submission of the parties, this writ petition being WPA No.19932 of 2022 is disposed of by setting the aforesaid impugned order dated 27th July, 2022 being Annexure P-5 to the writ petition and subsequent notice under Section 148 of the Act dated 27th July, 2022 and the matter is remanded back to the assessing officer concerned to pass a fresh speaking order under Section 148A(d) of the Act after giving an opportunity of hearing to the petitioner or its authorized representatives within eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)