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WPA 20467 of 2022

Shivshakti Communication & Investment Private Limited

Vs

Assistant/Deputy Commissioner of Income Tax, Circle 1(1), & Ors.

Mr. Avra Mazumder,
Ms. Megha Agarwal
... For the Petitioner.
Mr. Amit Sharma
... For the Respondents.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 30th July, 2022, under Section 148A(d) of the Income Tax Act, 1961 relating to the assessment year 2015-2016 by contending that the same is a non-speaking order and almost the whole order is a copy paste of the reason furnished to the petitioner along with the notice under Section 148A(b) of the Act dated 27th May, 2022 and the petitioner submits that the issues raised in response to the aforesaid notice under Section 148A(b) of the Act filed on 11th June, 2022 have not been considered and discussed in the aforesaid impugned order under Section 148A(d) of the Act.

On perusal of the aforesaid impugned order under Section 148A(d) of the Act, I find that the aforesaid allegation of the petitioner is substantially correct in the sense that the said order is almost a copy paste of the reason furnished to the petitioner along with the notice under Section 148A(b) of the Act and there is no reference or discussion on the issues raised by the petitioner in its aforesaid response.

Considering the submission of the parties this writ petition being WPA 20467 of 2022 is disposed of by setting aside the aforesaid impugned order 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 issues raised by the petitioner in its response dated 11th June, 2022, within six weeks from the date of communication of this order.

(Md. Nizamuddin, J.)