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ORDER SHEET

WPO 1118 of 2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

M/S ASHIANA MANGLAM BUILDERS
Vs
UNION OF INDIA & ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 3rd March, 2022

(Via Video Conference)

Mr. P. Jhunjhunwala,
Mr. I. Banerjee,
Mr. S. Rudra, Advs.
...for the petitioner
Mr. Tilak Mitra, Adv.
...for the respondents

The Court: Heard learned advocates appearing for the parties.

In this matter petitioner has challenged the impugned order dated 10th February, 2022 passed by respondent assessing officer rejecting the petitioner's objection to the impugned notice dated 3rd January, 2022 under Section 148A of the Income Tax Act, 1961 for the assessment year 2016-17 on the ground that the same is a non-speaking order and without dealing and discussing any of the points/issues raised by the petitioner in its aforesaid objection. On perusal of the aforesaid impugned order of rejection dated 10th February, 2022 this Court finds that the allegation of the petitioner about the non-speaking order is correct and it is only one line order having no reference or discussion and not dealing with any of the objections/issues raised by the petitioner in its aforesaid objection dated 3rd January, 2022 as appears at page 82 being annexure P-5 to the writ petition.

Learned advocate appearing for the respondent Income Tax Authority is not in a position to contradict the allegation of the petitioner and to defend the aforesaid impugned order of rejection.

Considering the submissions of the parties, this writ petition being WPO 1118 of 2022 is disposed of by setting aside the impugned order of rejection dated 10th February, 2022 and remanded back to the respondent assessing officer concerned to consider and dispose of the aforesaid objection of the petitioner dated 3rd January, 2022 in accordance with law and by passing a reasoned and speaking order and particularly dealing with the contention of the petitioner in the aforesaid objection and by giving opportunity of hearing to the petitioner or its authorised representative within four weeks from the date of communication of this order. Further proceeding in the matter will depend upon the outcome of the final order to be passed by the respondent assessing officer on the aforesaid objection.

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

(MD. NIZAMUDDIN, J.)

TR/