OD – 14

ORDER SHEET
WPO/2117/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

PIYUSH PARMANANDKA
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 11th May, 2022.

Appearance:
Mr. Arun Kumar Upadhyay, Adv.
Mrs. Shobha Upadhyay, Adv.
...For the Petitioner

Ms. Smita Das De, Adv.
...For the respondent

The Court : Heard learned advocates appearing for the parties.

In this writ petition petitioner has challenged the legality and validity of the impugned order dated 30th March, 2022 under Section 148A(d) of the Income Tax Act, 1961 on the ground that the same is bad in law and in violation of statutory provision of giving seven days time to the assessee petitioner to response against the notice under Section 148A(b) of the Act dated 25th March, 2022 since petitioner was given only three days time to give response to the same.

Ms. Smita Das De, learned advocate appearing for the respondent Income Tax Authority is not in a position to contradict the aforesasid allegations of the petitioner about non-compliance of the formalities under Section 148A(b) of the Act by not providing minimum seven days time to the petitioner to give response to the same which is apparent from record.

Considering the submissions of the parties, this writ petition being WPO 2117 of 2022 is disposed of by setting aside the impugned order dated 30th March, 2022 passed under Section 148A(d) of the Act by giving liberty to the petitioner to give appropriate response to the notice dated 25th March, 2022 under Section 148A(b) of the Act within seven days and if such response is given by the petitioner within the time stipulated herein, the respondent assessing officer concerned shall consider the same in accordance with law and proceed further in the proceeding by following the guidelines and law laid down by the **Hon'ble Supreme Court** dated **May 4**, **2022** in the case of **Union of India & Ors. V. Ashish Agarwal** in **Civil Appeal No. 3005 of 2022.** In case of default by the petitioner in filing the response to the aforesaid notice dated 25th March, 2022, the assessing officer concerned shall be free to proceed further in the matter in accordance with law.

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

(MD. NIZAMUDDIN, J.)

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