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ORDER SHEET
WPO/2123/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

STAR BATTERY LTD.
VS
ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 7 (1)
KOLKATA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 18^{TH} MAY, 2022.

Appearance:
Mr. A. K. Duggar, Adv.
Mr. R. Chatterjee, Adv.
...for the petitioner

Mr. Vipul Kundalia, Adv.
Mr. P. Dudhoria, Adv.
...for the respondent

The Court : In this matter, petitioner has challenged the impugned notice under Section 154 of the Income Tax Act, 1961, dated 17^{th} February, 2022 relating to assessment year 2017-2018 by contending that the same is not sustainable in law.

It appears at page 56 of the writ petition that against the impugned show cause notice, petitioner has filed an objection/reply on 31^{st} March, 2022 for dropping the impunged proceedings. Learned advocates for both the parties submit that the said objection is still pending and has not been disposed of.

Considering the submissions of the parties, I am of the view that this writ petition is premature since the aforesaid objection of the petitioner dated 31^{st} March, 2022 has not yet been disposed of or any order adverse to the petitioner has been passed on the aforesaid objection and, accordingly, this writ petition being WPO No.2123 of 2022 is disposed of by directing the assessing officer concerned to consider and dispose of the aforesaid objection of the petitioner dated 31st March, 2022 against the impunged notice under Section 154 of the Act in accordance with law and by passing a reasoned and speaking order and after giving opportunity of hearing to the petitioner or its authorised representative within eight weeks from the date of communication of this order.

This writ petition being WPO No.2123 of 2022 is accordingly disposed of.

(MD. NIZAMUDDIN, J.)

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