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ORDER SHEET
WPO/2148/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

LAKSHMAN PRASAD AGARWAL
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 6th June, 2022.

Appearance:
Mr. Pranit Bag, Adv.
Mr. Anujit Mookherji, Adv.
...For the Petitioner

Mr. Tilok Mitra, Adv.
...For the U.O.I.

The Court : Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned assessment order dated 23rd March, 2022 under Section 147 of the Income Tax Act, 1961 relating to assessment year 2013-14 on the ground that the same has been passed without considering and disposing his objection dated 14th January, 2022 against the impugned notice under Section 148 of the Act which was filed after receipt of the recorded reasons.

Mr. Bag, learned counsel appearing for the petitioner further submits that the impugned order has been passed in violation of principles of natural justice and in disregard to the law laid down by the

Hon'ble Supreme Court in GKN Driveshaft Ltd. reported in (2003) 259 ITR 19.

Mr. Mitra, learned advocate appearing for the respondent Income Tax Authority could not justify such action of the assessing officer in passing the impugned assessment order without disposing the aforesaid objection of the petitioner dated 14th January, 2022.

Considering the submissions of the parties, this writ petition being WPO 2148 of 2022 is disposed of by setting aside the aforesaid impugned assessment order dated 23rd March, 2022 with a direction upon the assessing officer concerned that before proceeding any further in the assessment proceeding in question he shall first consider and dispose of the aforesaid objection of the petitioner dated 14th January, 2022 by passing a reasoned and speaking order and after giving opportunity of hearing to the petitioner. Further proceeding in the assessment will depend upon the final outcome of the order to be passed on the aforesaid objection dated 14th January, 2022.

It is clarified that Court has not gone into the merit of the aforesaid objection and while considering the aforesaid objection, the assessing officer will consider the same strictly in accordance with law.

(MD. NIZAMUDDIN, J.)

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