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ORDER SHEET
WPO/2163/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

MEENA RATAN BHAGANIA
VS
INCOME TAX OFFICER, KOLKATA AND ANR

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 8th June, 2022.

Appearance:
Ms. Manju Agarwal, Adv.
Mr. Bajrang Manot, Adv.
Ms. Suravi Baid, Adv.
...For the Petitioner

Mr. Om Narayan Rai, Adv.
...For the U.O.I.

The Court : Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned order dated 30th March, 2022, under Section 148A(d) of the Income Tax Act, 1961, relating to assessment year 2015-16 on the ground that the same is a non-speaking order and has been passed without dealing with or taking into consideration the objection made by the petitioner on 24th March, 2022 against the notice dated 9th March, 2022 under Section 148A(b) of the Act. On perusal of the aforesaid impugned order dated 30th March, 2022 I find that the impugned order has been passed without taking into consideration and without dealing with the contention raised by the petitioner in her aforesaid objection dated 24th

March, 2022. It also appears on perusal of the said order that there is anomaly in the chart recorded in the aforesaid impugned order since the same transaction has been included twice.

Considering the facts and circumstances of the case and submissions of the parties, this writ petition being WPO 2163 of 2022 is disposed of by setting aside the aforesaid impugned order dated 30th March, 2022 and subsequent notice dated 9th March, 2022 under Section 148 of the Act and the matter is remanded back to the assessing officer concerned to reconsider and pass a fresh under Section 148A(d) of the Act by passing a reasoned and speaking order and after taking into consideration the objection of the petitioner dated 24th March, 2022, within four weeks from the date of communication of this order by giving opportunity of hearing to the petitioner or her authorised representative.

(MD. NIZAMUDDIN, J.)

TR/