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ORDER SHEET
WPO/2213/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

ABHISHEK GROVER
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 13th June, 2022.

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

Mr. Smarajit Roy Chowdhury, 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 2018-19 which was passed pursuant to notice under Section 148A(b) of the Act dated 16th March, 2022 and subsequent notice under Section 148 of the Act, on the ground that the aforesaid impugned order has been passed in violation of the provisions of granting seven days time to the assessee petitioner as per provision under Section 148A(b) of the Act and it appears from record being annexure P-2 to the writ petition that the date of issuance of the aforesaid notice under Section 148A(b) of the Act is 16th March, 2022 and time to give response to the same has been given only till 21st March, 2022 and as such no clear seven days has been given to the assessee petitioner to give response to the said notice dated 16th March, 2022.

Mr. Roy Chowdhury, learned advocate appearing for the respondent is not in a position to contradict the aforesaid factual and legal position which appears from record that provisions regarding providing of clear seven days time to the petitioner to give response to the notice under Section 148A(b) of the Act was not complied with.

Considering the submissions of the parties and facts and circumstances as appears from record, the impugned order dated 30th March, 2022 under Section 148A(d) and subsequent notice dated 31st March, 2022 under Section 148 of the Act are set aside and the matter is remanded back to the assessing officer concerned to pass a fresh order under Section 148A(d) of the Act after considering the response to the notice under Section 148A(b) of the Act to be filed by the petitioner within seven days from date, in accordance with law and by passing a reasoned and speaking order and after providing opportunity of hearing to the petitioner or his authorised representative. In case petitioner fails to give reply within the time stipulated herein, the impugned order will stand revived.

With these observations and directions, this writ petition being WPO 2213 of 2022 stands disposed of.

(MD. NIZAMUDDIN, J.)

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