OD –14

ORDER SHEET
WPO/2248/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

FASTFLOW COMMODEAL LIMITED
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 27TH JUNE, 2022.

Appearance:
Mr. Pranit Bag, Adv.
Mr. Pradeep Kr. Jewrajka, Adv.
Ms. Pooja Jewrajka, Adv.
Ms. Anjali Tulsian, Adv.
..for the petitioner

Ms. Smita Das De, Adv.
..for the respondents.

The Court: Supplementary affidavit filed be kept with the record.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 12th April, 2022 under Section 148A(d) of the Income Tax Act relating to assessment year 2018-2019 on the basis of notice dated 30th March, 2022 under Section 148A(b) of the Act.

It is the case of the petitioner that the impugned order is bad in law and is a non-speaking order as well as perverse in view of the fact that in response to the aforesaid notice under Section 148A(b) of the Act dated 30th

March, 2022, petitioner has made an objection with elaborate reasoning as appears at page 37 being Annexure P5 to the writ petition while there is no discussion and no dealing with the same by the Assessing Officer in its aforesaid order dated 12th April, 2022.

On perusal of the aforesaid order under Section 148A(d) of the Act, I do not find any reasoning or any discussion on the contention raised by the petitioner in its aforesaid objection dated 5th April, 2022.

Mrs. Das De, learned Advocate appearing for the respondent could not justify the aforesaid impugned order by her submission.

Considering the submission of the parties, the aforesaid impugned order dated 12th April, 2022 under Section 148A(d) and subsequent notice under Section 148 of the Act are set aside and the matter is remanded back to the Assessing Officer concerned for passing a fresh order in accordance with law and by passing a reasoned and speaking order particularly by taking into consideration the objection of the petitioner dated 5th April, 2022, within eight weeks from the date of the communication of this order.

Needless to mention, before passing any fresh order under Section 148A(d) of the Act, petitioner or its authorised representative shall be given opportunity of hearing.

It is clarified that the Assessing Officer shall proceed on the basis of fresh notice dated 30th March, 2022 under Section 148A(b) of the Act and not on the basis of the earlier notice dated 21st March, 2022 under the said section.

With these observations and directions, this writ petition being WPO No. 2248 of 2022 stands disposed of.

(MD. NIZAMUDDIN, J.)

Sbghosh