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ORDER SHEET
WPO/2260/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SUDHA AGARWAL
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 15th June, 2022.

Appearance:
Mr. Rites Goel, Adv.
...For the Petitioner

Mr. Smarajit Roy Chowdhury, Adv.
...For the Respondents

The Court : Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned order dated 31st March, 2022 under Section 148A of the Income Tax Act, 1961 and subsequent notice under Section 148 of the Act relating to assessment year 2015-16. Petitioner submits that while passing the aforesaid impugned order under Section 148A(d) of the Act, the assessing officer concerned has not considered and dealt with her replies dated 22nd March, 2022 and 25th March, 2022. It appears on perusal of the aforesaid impugned order that though no detailed discussion and speaking order has been passed on the aforesaid objections but the assessing officer concerned has given some reason for not being satisfied with the aforesaid objections filed by the petitioner.

I am not inclined to entertain this writ petition and to interfere with the aforesaid impugned order dated 31st March, 2022 but in course of subsequent proceedings assessing officer concerned must take into consideration the aforesaid objections dated 22nd March, 2022 and 25th March, 2022 filed by the petitioner and in course of further proceedings the assessing officer concerned shall consider the judgments petitioner wants to rely before this Court in support of her contention.

In view of the discussion made above, this writ petition being WPO 2260 of 2022 is not entertained and accordingly the same is dismissed.

(MD. NIZAMUDDIN, J.)

TR/