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ORDER SHEET
WPO/2269/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

TANMAY TRUST
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 20TH JUNE, 2022.

Appearance:
Mr. Abhratosh Majumder, Sr. Adv.
Mr. Arvind Agarwal, Adv.
Mr. Avra Majumder, Adv.
Mr. Farhan Ghaffar, Adv.
..for the petitioner

Mr. Om Narayan Rai, Adv.
..for the respondents.

The Court : Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned order dated 19th April, 2022 under Section 148A(d) of the Income Tax Act, 1961 and subsequent notice under Section 148 of the Act on the ground that the same has been passed without considering or discussing or even referring the objection dated 6th April, 2022 filed by the petitioner through official e-mail address of the Department in response to the notice dated 31st March, 2022 under Section 148A(b) of the Act.

On perusal of the aforesaid impugned order dated 19th April, 2022 under Section 148A(d) of the Act, I find that the aforesaid allegation of the petitioner is correct and that there is no reference or discussion of its objection dated 6th April, 2022 in the aforesaid impugned order.

Mr. Om Narayan Rai, learned Advocate appearing on behalf of the respondents Income Tax Authorities is not in a position to contradict the aforesaid allegations which appear from record that there is no reference or discussion or consideration of the aforesaid objection of the petitioner in the impugned order under Section 148A(d) of the Act.

Considering these facts and circumstances, this writ petition being WPO No. 2269 of 2022 is disposed of by setting aside the impugned assessment order under Section 148A(d) and subsequent notice under Section 148 of the Act. The case is remanded back to the Assessing Officer concerned for passing a fresh order under Section 148A(d) of the Act after considering the objection of the petitioner dated 6th April, 2022. A fresh hard copy of the aforesaid objection has to be submitted by the petitioner on the Assessing Officer concerned within seven days from date and if such objection is submitted within the time stipulated herein Assessing Officer will consider the same in accordance with law and pass a fresh order after giving opportunity of hearing to the petitioner or its authorised representative.

With these observations and directions, this writ petition being WPO No. 2269 of 2022 is disposed of.

(MD. NIZAMUDDIN, J.)

Sbghosh