OD –11

ORDER SHEET

WPO/2657/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SARTHAK SALES PRIVATE LIMITED
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 27th September, 2022.

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

Mr. Prithu Dudhoria, Adv.
..for the respondents.

The Court: Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 30th July, 2022 under Section 148A(d) of the Income Tax Act relating to assessment year 2016-2017 on the basis of notice dated 1st June, 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 1st June, 2022, petitioner has made an objection with elaborate reasoning as appears at page 101 being Annexure P5 and page 133 being annexure P6 to the writ petition while there is no discussion and no dealing with the same by the Assessing Officer in its aforesaid order dated 30th July, 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 17th June, 2022 and 19th July, 2022.

Mr. Dudhoria, 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 30th July, 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 objections of the petitioner dated 17th June, 2022 and 19th July, 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.

With these observations and directions, this writ petition being WPO No. 2657 of 2022 stands disposed of.

(MD. NIZAMUDDIN, J.)

TR/