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ORDER SHEET

WPO/2844/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SUNIRMITI MERCANTILES PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 30th November, 2022.

Appearance:
Mr. Pranit Bag, Adv.
Mr. Pradeep Kumar Jewrajka, Adv.
Ms. Pooja Jewrajka, Adv.
Ms. Anjali Tulsian, Adv.
...For the Petitioner

Mr. Soumen Bhattacharjee, Adv.
...For the Revenue

The Court: Heard learned counsel appearing for the parties.

Affidavit of service filed in Court be kept with the records.

By this writ petition, petitioner has challenged the impugned order dated 23rd July, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2015-16 passed on the basis of notice under Section 148A(b) of the Act dated 27th May, 2022 on the ground that the aforesaid order dated 23rd July, 2022 is in total non-application of mind and the order is a copy paste of the order in case of some other assessee named M/s. Silvertoss Vanijya Private Limited. On perusal of the impugned order I find from the contents of the aforesaid impugned order dated 23rd July, 2022 that the facts and the name of the assessee is nothing to do with the assessee petitioner. Such act of the assessing officer is not appreciated by the Court and he should be cautious enough in future.

Considering the facts and circumstances of this case, the aforesaid impugned order dated 23rd July, 2022 and subsequent notice are set aside and the matter is remanded back to the assessing officer concerned to pass a fresh speaking order in accordance with law after giving opportunity of hearing to the petitioner or its authorised representative and after considering the objection filed by the petitioner against the notice under Section 148A(b) of the Act, within eight weeks from the date of communication of this order.

With these observations and directions, this writ petition being WPO 2844 of 2022 is disposed of.

(MD. NIZAMUDDIN, J.)

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