OD –5

ORDER SHEET

WPO/3061/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

MANAKSIA LIMITED
VS
ADDITIONAL/JOINT/DEPUTY/ASSISTANT COMM. OF I.T., NATIONAL FACELESS ASSESSMENT CENTRE DELHI AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 5th December, 2022.

Appearance:
Mr. J.P. Khaitan, Sr. Adv.
Mr. A.K. Gupta, Adv.
Mr. Indranil Banerjee, Adv.
...For the Petitioner

Mrs. Smita Das De, Adv.
...For the Revenue

The Court: Heard learned counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 25th March, 2022 under Section 148A(d) of the Income Tax Act, 1961 and subsequent notice under Section 148 of the said Act relating to assessment year 2018-19 on the ground of violation of principles of natural justice by not taking into consideration the objection filed by the petitioner against the notice under Section 148A(b) of the Act. It appears from record that the petitioner had in fact filed its objection on 25th March, 2022 before passing of the impugned order.

For the interest of justice and taking into consideration the violation of principle of natural justice, the aforesaid impugned order dated 25th March, 2022 and subsequent notice are set aside and the matter is remanded back to the assessing officer concerned to pass a fresh order under Section

148A(d) of the Act after taking into consideration the objection of the petitioner against the notice under Section 148A(b) of the Act as appears at page 346 of the writ petition in accordance with law and by passing a reasoned and speaking order after giving opportunity of hearing to the petitioner or its authorised representative, within a period of eight weeks from the date of communication of this order.

It is clarified that this Court has not gone into the merit of the aforesaid objection filed by the petitioner and the assessing officer concerned by considering such objection will act strictly in accordance with law.

Needless to mention that no unnecessary adjournment shall be granted to the petitioner.

With these observations and directions, this writ petition being WPO 3061 of 2022 stands disposed of.

(MD. NIZAMUDDIN, J.)

TR/