21.03.2023.
p.b.
Sl. No.10.

WPA 4123 of 2023

Dobby Media Pvt. Ltd.
Vs.
Income Tax Officer, Ward No.1(1)/11`(4), Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Suman Bhowmik,
Mr. Samrat Das.
........for the petitioner.
Mr. Vipul Kundalia,
Mr. Prithu Dudhoria.
........for income tax authority.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961, dated 29th July, 2022 and all subsequent proceedings, on the ground that the aforesaid impugned order is perverse and in total non-application of mind by recording that no response was given to the letter in question issued by the Assessing Officer nor any supporting document was attached while it appears from record at page 41 of the writ petition that petitioner had filed the response along with supporting documents. The aforesaid impugned order under Section 148A(d) of the Act, in view of the fact which appears from record, is perverse and is in total non-application of mind and on this ground alone, the aforesaid impugned order is not sustainable and is liable to be quashed. However, quashing of the aforesaid impugned order under Section 148A(d) of the Act and all subsequent proceedings, will not be a bar on the part of the Assessing Officer to pass a fresh order under Section 148A(d) of the Act after considering the objection/ response of the petitioner dated 15th June, 2022 in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or his authorised representatives, within a period of eight weeks from the date of communication of this order.

With this observation and direction, this writ petition being WPA 4123 of 2023 stands disposed of.

(Md. Nizamuddin, J.)