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WPA 6115 of 2023

Vista Sales Private Limited
Vs
The Assistant Commissioner of Income Tax, Circle 1(1), Kolkata & Ors.

Mr. Anurag Roy,
Mr. Kushagra Shah
... For the Petitioner.
Mr. Om Narayan Rai
... For the Respondents.

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 30th July, 2022, relating to assessment year 2014-15 on the ground that the same is totally non-speaking order and does not contain any reference and discussion on the factual and legal issues raised by the petitioner in its objection dated 14th June, 2022 against the notice under Section 148A(b) of the Act.

On perusal of the aforesaid impugned order under Section 148A(d) of the Act, I find that the allegation of the petitioner is substantially correct since no discussion and findings has been given in the aforesaid impugned order on the factual and legal issues raised by the petitioner in its objection dated 14th June, 2022.

Considering the facts and circumstances of the case and in view of the discussion made above, the aforesaid impugned order dated 30th July, 2022 is set aside and the matter is remanded back to the assessing officer concerned to pas a fresh speaking and reasoned order in accordance with law, within a period of eight weeks from the date of communication of this order after giving an opportunity of hearing to the petitioner or its authorised representative.

Till such final order is passed on the aforesaid objection of the petitioner dated 14th June, 2022, there will be no further proceedings in the matter.

With these observations and directions, this writ petition being WPA 6115 of 2023 is disposed of.

(Md. Nizamuddin, J.)