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WPA 7659 of 2023

Shila George
Vs
Union of India & Ors.

Mr. Promit Majumdar
... For the Petitioner.
Mrs. Smita Das De
... 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 March, 2022, relating to the assessment year 2015-16 pursuant to the notice dated 23rd March, 2022, under Section 148A(b) of the Income Tax Act, which according to the petitioner was made available on 25th March, 2022 and as a result the petitioner did not get clear seven days to give response to the aforesaid notice which benefit is available to the petitioner under the law. Furthermore, the impugned order under Section 148A(d) is an ex parte order.

Considering the facts and circumstances of the case and submission of the parties and in the interest of justice, the aforesaid impugned ex parte order dated 30th March, 2022, under Section 148A(d) of the Income Tax Act, 1961 and all subsequent notices are set aside and the matter is remanded back to the respondent/Assessing Officer to pass a fresh order in accordance with law and after giving an opportunity of hearing to the petitioner and also to file objection/response to the notice under Section 148A(b) of the Act which is to be filed by the petitioner within seven days from date.

With this observation and direction this writ petition being WPA 7659 of 2023 is disposed of.

(Md. Nizamuddin, J.)