19.06.2023.
p.b.
Sl. No.14.

WPA 11162 of 2023

Pawan Kumar Bansal, HUF
Vs.
Income Tax Officer, Ward No.44(1)
& Ors.

Mr. Avra Mazumder,
Mr. Suman Bhowmik,
Mr. Samrat Das.
........for the petitioner.
Mr. Aryak Dutt.
........for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 28th June, 2022 under Section 148A(d) of the Income Tax Act, 1961 and all subsequent proceedings, inter alia, on the ground that the impugned order under Section 148A(d) of the Act was passed in violation of criteria laid down under Section 151(ii) of the Act by not taking approval from the “specified authority”.

By Dutt, learned advocate appearing for the respondents-income tax authorities could not produce relevant record to show that before passing the impugned order under Section 148A(d) of the Act, approval from the “specified authority” under Section 151(ii) of the Act was taken.

Considering the facts and circumstances of the case as appears from record and submissions of the parties, this writ petition is disposed of by setting aside the aforesaid impugned order under Section 148A(d) of the Act and all subsequent proceedings and the matter is remanded back to the assessing officer concerned to pass fresh order under Section 148A(d) of the Act in accordance with law by proceeding from the stage where the irregularity of not taking approval from the “specified authority” has been committed. The whole assessment proceedings shall be concluded and the final order shall be passed within 12 weeks from the date of communication of this order in accordance with law and after observing principle of natural justice.

With this observation and direction, this writ petition being WPA 11162 of 2023 is disposed of.

(Md. Nizamuddin, J.)