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WPA 11627 of 2023

Suryabha Heights Private Limited
Vs
Income Tax Officer, Ward 1(1), Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Ramesh Kr. Patodia,
Ms. Megha Agarwal,
Mr. Suman Bhowmik,
Mr. Samrat Das
... For the Petitioner.
Mr. Soumen Bhattacharya
... 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 29th July, 2022, relating to assessment year 2013-14 and subsequent order under Section 147 of the Act dated 26th May, 2023, by way of supplementary affidavit. It appears from record that in response to the notice under Section 148A(b) of the Act, petitioner has filed its objection against issuance of the notice under Section 148A(b) of the Act on several grounds on merits including on the issue of limitation.

I have perused the aforesaid impugned order under Section 148A(d) of the Act and I find that though the Assessing Officer has specifically recorded all the objections raised by the petitioner in its letter dated 9th June, 2022, which was submitted along with all the relevant documents according to the Assessing

Officer himself but I find that the Assessing Officer has passed a totally non-speaking order by not at all dealing and discussing with any of the objections raised by the petitioner which the Assessing Officer himself was recorded in his order under Section 148A(d) of the Act. It is a well established principles of law that every judicial and quasi-judicial authority is bound to pass speaking order and a person is entitled to know the reason for rejecting and not accepting his objection or submission by an authority. On perusal of the aforesaid impugned order under Section 148A(d) of the Act, I am of the considered view that the aforesaid impugned order is patently a non-speaking order and is not sustainable in law and accordingly the aforesaid impugned order under Section 148A(d) of the Act and subsequent proceedings are set aside and the matter is remanded back to the Assessing Officer concerned for passing fresh speaking order under Section 148A(d) of the Act in accordance with law after considering the objection raised and the documents filed by the petitioner, within a period of 12 weeks from the date of communication of this order.

It is needless to mention that while proceeding any further in the matter in passing fresh order under Section 148A(d) of the Act or any subsequent order shall be in accordance with law and after observing principles of natural justice.

With this observation and direction this writ petition being WPA 11627 of 2023 is disposed of.

(Md. Nizamuddin, J.)