WPA 11698 OF 2023
+
WPA 13111 of 2023

16.06.2023
Sl no. 23 & 24
Ct no. 2
P.M.

SKP Infrarealty Private Limited & Anr.
- Vs -
Union of India & Ors.

Mr. Abhrotosh Majumder, Sr. Adv.
Mr. Sourab Bagaria,
Mr. Snehashis Sen
... for the petitioners
Mr. Tilak Mitra
... for respondents

Heard learned advocates appearing for the parties.

In these writ petitions petitioners have challenged both the orders under Section 148A(d) of the Income Tax Act, 1961 and impugned final assessment order under Section 147 of the Act which was passed during the pendency of the writ petition and it is the case of the petitioners that petitioners did not participate in the proceedings subsequent to order under Section 148A(d) of the Act by praying for adjournment before the Assessing Officer on the ground of pendency of the writ petition by praying for adjournment which was not considered by the Assessing Officer by contending that there was no stay by this Court. In the interest of principle of natural justice the impugned order under Section

147 of the Act relating to assessment year 2014-2015 is set aside and the matter is remanded back to the Assessing Officer concerned to proceed afresh from the stage subsequent to notice under Section 148 of the Act and conclude the proceedings and pass final order within twelve weeks from the date of communication of this order.

It is observed that the petitioners will be entitled to urge all the points before the Assessing Officer which has been raised in this writ petition.

With this observation and direction these writ petitions being WPA 11698 of 2023 and WPA 13111 of 2023 stand disposed of.

(Md. Nizamuddin, J.)