WPA 14858 OF 2023

05.07.2023
Sl no. 9
Ct no. 2
P.M.

Krishnanagar SKUS Limited

- Vs –

Union of India & Ors.

Mr. Urfan Ali Mondal
... for the petitioner

Mr. Amit Sharma
... for the respondents.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 13th April, 2022 under Section 148A(d) of the Income Tax Act, 1961 and subsequent notice dated 6th February, 2023 for completion of assessment under Section 144B of the Act relating to assessment year 2015-2016, on the ground that the impugned order under Section 148A(d) of the Act itself is in violation of principle of natural justice and is non speaking order and is in total non-application of mind by recording in the aforesaid impugned order that petitioner has not filed any objection to the notice under Section 148A(b) of the Act on 11th April, 2022 while it appears from record that petitioner has filed objection/response to the aforesaid notice under Section 148A(b) of the Act being annexure P/3 at page 68 of the writ petition.

It also appears from record that even after getting the aforesaid notice dated 6th February, 2023, petitioner has made another objection dated 21st February, 2023.

Considering the facts and circumstances of this case and on perusal of the aforesaid impugned order under Section 148A(d) of the Act it appears that the same has been passed in total non-application of mind by the Assessing Officer concerned in recording that no response/reply was filed against the notice under Section 148A(b) of the Act dated 31st March, 2022 and there is violation of principle of natural justice in this case since the aforesaid objection/response to the notice under Section 148A(b) of the Act was not considered while passing the impugned order under Section 148A(d) of the Act, the aforesaid impugned order under Section 148A(d) of the Act dated 13th April, 2022 and subsequent proceedings are set aside and the matter is remanded back to the Assessing Officer concerned to pass a fresh order under Section 148A(d) of the Act after considering the aforesaid objection/response dated 11th April, 2022 against notice under Section 148A(b) of the Act and by giving personal hearing to the petitioner or its authorized representatives, within a period of eight weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 14858 of 2023 stands disposed of.

(Md. Nizamuddin, J.)