

31.07.2023
PB
Sl. No.16.

WPA 16491 of 2023

Emami Realty Limited
Vs
Assistant Commissioner of Income
Tax, Circle 5(1), Kolkata & Ors.

Mr. Abhratosh Majumder,
Mr. Avra Mazumder,
Mr. Ramesh Kr. Patodia,
Ms. Megha Agarwal,
Mr. Kausheyo Roy,
Mr. Suman Bhowmik.
... For the Petitioner.
Mr. Om Narayan Rai.
.....for the income tax authorities.

Heard both the parties.

By earlier order of this Court dated 24th July, 2023, Mr. Rai, learned advocate appearing for the respondent income tax authorities was directed to take specific instruction with regard to the allegation of the petitioner in challenging the impugned order under Section 148A(d) of the Income Tax Act, 1961, dated 18th April, 2023, as to whether three transactions in question referred in the petitioner's objection dated 14th April, 2023 to the notice under Section 148A(b) of the Act were considered or not and in compliance of the same, Mr. Rai, filed written instruction issued by the Assessing Officer concerned dated 23rd July, 2023

and on perusal of the same, I find that the aforesaid query of this Court has not been answered and it is silent on the aforesaid specific instruction which was asked to take, by this Court.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 16491 of 2023 is disposed of by partially setting aside the impugned order dated 18th April, 2023 under Section 148A(b) of the Act and the matter is remanded back to the Assessing Officer concerned for the limited purpose of reconsidering the aforesaid three transactions in question and pass an order afresh on the aforesaid three transactions after giving an opportunity of hearing to the petitioner or his authorized representatives within 6 weeks from the date of communication of this order. So far as the other issues involved in this matter are concerned, this Court has not gone into the merit of the same and has not interfered with the same.

Written instruction filed by Mr. Rai in Court today be kept with the record.

(Md. Nizamuddin, J.)

