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WPA 17027 of 2023

Adisri Commercial Private Limited
Vs
Assistant Commissioner of Income Tax, Circle 11(1), Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Samrat Das,
Mr. Suman Bhowmik,
Mr. Kausueyo Roy
... For the Petitioner.
Mr. Aryak Dutt
... For the Respondent No.1.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the order under Section 148A(d) of the Income Tax Act, 1961 dated 19th April, 2023 and subsequent notice under Section 148 of the Act on the ground that before passing the impugned order under Section 148A(d) of the Act, the documents furnished to the petitioner along with notice under Section 148A(b) of the ACT was not complete and further that the impugned notice under Section 148 of the Act has been issued by the jurisdictional Assessing Officer and not in the faceless manner though this issue becomes academic once impugned order under Section 148A(d) is set aside and which has to be set aside in view of the submission made by Mr. Dutt, learned Advocate appearing for the respondents, based on available record that in fact no complete investigation report was served upon the petitioner.

Considering the facts and circumstances of the case as appears from record and submission of the parties this writ petition being WPA 17027 of 2023 is disposed of by setting aside the aforesaid impugned order dated 19th April, 2023, under Section 148A(d) and subsequent notice under Section 148 of the Act relating to assessment year 2016-17 and the matter is remanded back to the Assessing Officer concerned to pass a fresh speaking order in accordance with law after providing complete investigation report in question and providing opportunity of hearing to the petitioner or its authorised representative, within a period of eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)