06.09.2023
PB
Sl. No.8.

WPA 20172 of 2023

WB Ganapati Sponge Project Pvt. Ltd.
Vs
Income Tax Officer, Ward 1(1), Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Suman Bhowmik,
Mr. Samrat Das.
... For the Petitioners.
Mr. Amit Sharma.
......for the respondents.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 7th April, 2023, under Section 148A(d) of the Income Tax Act, 1961, relating to the assessment year 2016-17 on the ground that the impugned order is non-speaking so far as its reply dated 7th April, 2023 is concerned which was filed by the petitioner after receiving the information/documents/material from the Assessing Officer by its letter dated 29th March, 2023. Petitioner submits that the aforesaid reply of the petitioner dated 7th April, 2023, not only has not been considered and discussed rather even there is no reference of the aforesaid reply in the aforesaid impugned order.

Without going into the merit of the aforesaid impugned order, on the ground of non-consideration of the petitioner's reply dated 7th April, 2023,by the Assessing Officer in its impugned order, the same is set aside and the matter is remanded back to the Assessing Officer to pass a fresh order under Section 148A(d) of the Act after considering, dealing and discussing the reply of the petitioner dated 7th April, 2023 and to pass a speaking order within eight weeks from the date of communication of this order. Petitioner may seek opportunity of personal hearing in accordance with law before passing the impugned order.

With the observation and direction, this writ petition being WPA 20172 of 2023 is disposed of.

(Md. Nizamuddin, J.)