30.08.2023
Sl no. 11
Ct no. 2
P.M.

WPA 20610 OF 2023

Chandramouli Sales Private Limited
- Vs -
Union of India & Ors.

Mr. Ranjeet Kumar Murarka, Sr. Adv.
Mr. Vivek Murarka,
Mr. Dibanath Dey
... for the petitioner
Ms. Smita Das De
... for the respondent

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 19th April, 2023, under Section 148A (d) of the Income tax Act, 1961 relating to assessment year 2019-2020 on several grounds, inter alia on the ground of violation of principle of natural justice by not affording the petitioner opportunity of personal hearing in spite of specifically asking by its reply/response to the notice by its letter dated 18th April, 2023. The aforesaid allegation of the petitioner could not be contradicted by Ms. Smita Das De, learned advocate appearing for the respondent Income Tax Authorities. Without going into the merit of the of the aforesaid impugned order dated 19th April, 2023, on the ground of violation of principle of natural justice the aforesaid impugned order under Section 148A(d) of the Act and subsequent notice under Section 148 of the Act is set aside and the matter is remanded back to the assessing officer concerned to pass a fresh speaking order in accordance with law under Section 148A(d) of the Act by passing a reasoned and speaking order and after giving an opportunity of personal hearing to the petitioner or its authorized representatives within a period of eight weeks from the date of communication of this order.

All other points raised in this writ petition is kept open for the petitioner which shall be considered by the assessing officer concerned in accordance with law in case of proceeding.

(Md. Nizamuddin, J.)