

ORDER SHEET
WPO/745/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

PAWAN KUMAR AGARWAL HUF
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 31st March, 2023.

Appearance:
Mr. Prottyush Jhunjhunwala, Adv.
Mr. Samit Rudra, Adv.
...For the Petitioner
Mr. Amit Sharma, Adv.
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961 and all subsequent proceedings hereunder including the impugned order dated 18th March, 2023 passed by the assessing officer concerned on the objection of the petitioner dated 15th March, 2023 against the impugned notice under Section 142(1) of the Act.

On perusal of the objection filed by the petitioner dated 15th March, 2023 I find that the petitioner has raised several factual and legal issues including the issue of jurisdiction in initiating the impugned proceeding as well as has relied on some decisions of Gujarat High Court and Allahabad High Court which have been considered and discussed in the impugned order dated 18th March, 2023 while rejecting the petitioner's objection.

Considering the facts and circumstances of the case and submissions of the parties, the aforesaid impugned order dated 18th March, 2023 is set aside and the matter is remanded back to the assessing officer concerned to pass a fresh speaking and reasoned order in accordance with law on the objection of the petitioner dated 15th March, 2023 against the notice under Section 142(1) of the Act, within a period of eight weeks from the date of communication of this order after giving opportunity of hearing to the petitioner or his authorised representative.

Till fresh order is passed on the aforesaid objection of the petitioner dated 15th March, 2023, there will be no further proceeding in the matter.

With these observations and directions, this writ petition being WPO 745 of 2023 stands disposed of.

(MD. NIZAMUDDIN, J.)

TR/

