OD –8

ORDER SHEET
WPO/748/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

HARI VINTRADE PRIVATE LIMITED
VS
THE ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1/1 KOLKATA AND ORS.

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

Appearance:
Mr. Anurag Roy, Adv.
Mr. Kushagra Shah, 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 dated 31st July, 2022, relating to assessment year 2015-16 on the ground that the same is totally non-speaking order and does not contain any reference and discussion on the factual and legal issues raised by the petitioner in its objection dated 10th June, 2022 against the notice under Section 148A(b) of the Act.

On perusal of the aforesaid impugned order under Section 148A(d) of the Act, I find that the allegation of the petitioner is substantially correct since no discussion and findings has been given in the aforesaid impugned order on the factual and legal issues raised by the petitioner in its objection dated 10th June, 2022.

Considering the facts and circumstances of the case and in view of the discussion made above, the aforesaid impugned order dated 31st July, 2022 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, within a period of eight weeks from the date of communication of this order after giving opportunity of hearing to the petitioner or its authorised representative.

Till such final order is passed on the aforesaid objection of the petitioner dated 10^{th} June, 2022, there will be no further proceeding in the matter.

With these observations and directions, this writ petition being WPO 748 of 2023 stands disposed of.

(MD. NIZAMUDDIN, J.)

TR/