ORDER SHEET
WPO/1127/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SHIVDARBAR MARKETING PRIVATE LIMITED
VS
INCOME TAX OFFICER WARD 5/1 AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 8th June, 2023.

Appearance:
Mr. Rites Goel, Adv.
...For the Petitioner
Mr. Tilok Mitra, Adv.
...For the Respondents

The Court: Heard the learned advocates appearing for the parties.

Supplementary affidavit and affidavit of service filed in Court be kept with the record.

By this writ petition petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961 dated 29th July, 2022 relating to assessment year 2016-17 on the ground of violation of principles of natural justice and the order being a non-speaking order not at all dealing with any of the objections raised by the petitioner by its representation dated 3rd June, 2022 being annexure P-6 to the writ petition.

I have perused the aforesaid impugned order. I find that the allegation of the petitioner that the order being a non-speaking order and not at all dealt with the objections/contentions raised by the petitioner in its aforesaid objection, is substantially correct.

Considering the facts and circumstances of the case and submissions of the parties, this writ petition being WPO 1127 of 2023 is disposed of by setting aside the impugned order under Section 148A(d) of the Act and all subsequent proceedings and by remanding the matter back to the assessing officer concerned for passing a reasoned and speaking order after dealing with the objections raised by the petitioner in its aforesaid representation and after giving opportunity of hearing to the petitioner, within a period of twelve weeks from the date of communication of this order.

(MD. NIZAMUDDIN, J.)

TR/