OD –3

ORDER SHEET
WPO/1148/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

P R STEEL AND ALLOYS PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 15th June, 2023.

Appearance:
Mr. Pranit Bag, Adv.
Mr. Pradeep Kumar Jewrajka, Adv.
Ms. Pooja Jewrajka, Adv.
...For the Petitioner
Mr. Vipul Kundalia, Adv.
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 dated 2nd May, 2023 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2016-17 on the ground of violation of principles of natural justice and that the order being in non-application of mind by contending that while passing the impugned order under Section 148A(d) of the Act, the respondent assessing officer has ignored its reply dated 26th April, 2023 and by recording that petitioner has not given response to the notice dated 19th April, 2023. While on perusal of the record I find that in response to notice dated 19th April, 2023, reply was filed by the petitioner on 26th April, 2023 as appears from annexure P-4 to the writ petition.

Mr. Kundalia, learned advocate appearing for the respondent Income Tax Authority is not in a position to contradict the aforesaid allegation of the petitioner that in spite of filing response to the written reply dated 26th April, 2023 in response to the notice dated 19th April, 2023, was considered by the assessing officer or that the same was not at all filed.

Considering the facts and circumstances of the case as appears from record and submissions of the parties, this writ petition being WPO 1148 of 2023 is disposed of by setting aside the aforesaid impugned order dated 2nd May, 2023 and all subsequent proceedings and the matter is remanded back to the assessing officer concerned to pass fresh speaking order in accordance with law after taking into consideration the reply of the petitioner dated 26th April, 2023 in response to the notice dated 19th April, 2023 and by observing principles of natural justice within a period of eight weeks from the date of communication of this order.

(MD. NIZAMUDDIN, J.)

TR/