OD –6

ORDER SHEET
WPO/1161/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

PNEU MECH MARKETING PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 21st June, 2023.

Appearance:
Mr. A.K. Upadhyay, Adv.
Mrs. Shobha Upadhyay, Adv.
Mr. Debanjan Saha, Adv.
...For the Petitioner
Mr. Amit Sharma, Adv.
...For the Respondents

The Court: Heard learned counsel appearing for the parties.

Pursuant to the earlier direction of this Court dated 15th June, 2023, Mr. Sharma appearing for the respondent who was asked to take instruction about the patent anomaly and discrepancy in figures in the impugned order dated 7th April, 2023 under Section 148A(d) of the Income Tax Act, 1961, relating to assessment year 2019-20, files a written instruction from which it appears that the discrepancy and anomaly in the figure about the escaped income is admitted and till date no rectification has been made or the impugned order has been withdrawn or any fresh order under Section 148A(d) of the Act has been passed.

In view of the aforesaid factual and legal position, the aforesaid impugned order dated 15th June, 2023 under Section 148A(d) of the Act is set aside and the matter is remanded back to the assessing officer concerned to pass a fresh order under Section 148A(d) of the Act by granting opportunity of hearing to the petitioner or its authorised representative and petitioner to take all the points raised in this writ petition about the legality of the said proceeding which has not been decided by this Court by going into the merit of the same. Such fresh order shall be passed by observing procedural formalities, within a period of eight weeks from the date of communication of this order.

With these observations and directions, this writ petition being WPO1161 of 2023 stands disposed of.

(MD. NIZAMUDDIN, J.)

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