OD –8

ORDER SHEET
WPO/1241/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

KARISHMA TIE UP PRIVATE LIMITED
VS
INCOME TAX OFFICER WARD 8/1 KOLKATA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 11th July, 2023.

Appearance:
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
...For the Petitioner
Mrs. Smita Das De, Adv.
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 12th April, 2023 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2019-20 on the ground of violation of principles of natural justice and that the impugned order is non-speaking order since objection/response of the petitioner dated 16th March, 2023 against notice under Section 148A(b) of the Act was not taken into consideration and by recording that no objection/response has been filed which is contrary to record.

Mrs. Das De, learned advocate appearing for the respondent Income Tax Authority is not in a position to deny the aforesaid allegation of the petitioner substantiated by record.

Considering the facts and circumstances of the case, this writ petition being WPO 1241 of 2023 is disposed of by setting aside the aforesaid impugned order dated 12th April, 2023 and all the subsequent proceedings and the matter is remanded back to the assessing officer concerned to pass fresh order after considering the reply/response of the petitioner dated 16th March, 2023 and after giving opportunity of hearing to the petitioner or its authorised representative, within a period of eight weeks from the date of communication of this order.

(MD. NIZAMUDDIN, J.)

TR/