OD –3

ORDER SHEET

WPO/1454/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

OSTERN PRIVATE LTD.
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 14th August, 2023.

Appearance:
Mr. Pranit Bag, Adv.
Mr. Anuj Kumar Mishra, Adv.
...For the Petitioner
Mr. Om Narayan Rai, Adv.
...for the respondents

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

By this writ petition, petitioner has challenged the impugned order dated 21st April, 2023, under Section 148A(d) of the Income Tax Act, 1961, relating to assessment year 2016-17 on the ground of non-consideration at all its reply dated 18th April, 2023. On perusal of the aforesaid impugned order I find there is even no reference of the aforesaid reply of the petitioner dated 18th April, 2023 being annexure P-4 to the writ petition. Mr. Rai, learned advocate appearing for the respondent Income Tax Authority could not contradict the aforesaid allegation of the petitioner with regard to non-consideration of the petitioner's reply dated 18th April, 2023.

Considering the facts and circumstances of the case and submissions of the parties, this writ petition being WPO 1454 of 2023 is disposed of by setting aside the aforesaid impugned order dated 21st April, 2023 and subsequent notice under Section 148 of the Act and the matter is remanded back to the assessing officer concerned to pass a fresh speaking and reasoned order under Section 148A(d) of the Act in accordance with law and after considering the aforesaid reply of the petitioner dated 18th April, 2023.

It is clarified by the aforesaid reply by the petitioner dated 18th April, 2023 petitioner has not asked for any personal hearing.

(MD. NIZAMUDDIN, J.)

TR/