OD –4

ORDER SHEET
WPO/1523/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

KRIPA COMMODITIES PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 29th August, 2023.

Appearance:
Mr. Brijesh Kumar Singh, Adv.
Mr. Om Prakash Prasad, Adv.
...For the Petitioner
Mr. Soumen Bhattacharjee,Adv.
...For the respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 14th April, 2023 and subsequent notice under Section 148 of the Income Tax Act, 1961 relating to assessment year 2016-17 on the ground that its objection/response against the notice under Section 148A(b) of the Act dated 20th March, 2023, was not considered.

Mr. Bhattacharjee, learned advocate appearing for the respondents in opposing the writ petition submits that the assessing officer could not be faulted in passing the aforesaid impugned order under Section 148A(d) of the Act by not considering the aforesaid objection since petitioner was asked to give response/reply to the notice under Section 148A(b) of the Act by 5th April, 2023 but the petitioner neither filed response/objection to the same within the date fixed nor prayed for any adjournment. Though petitioner submits that it has filed the response belatedly on 13th April, 2023 and that the same should have been considered by the assessing officer while passing the impugned order on 14th April, 2023.

Considering the facts and circumstances of the case as appears from record and submission of the parties, I am of the view that assessing officer could not be faulted for non-consideration of the response to the notice under Section 148A(b) of the Act since the same was neither filed within the time fixed nor any adjournment was prayed for extension of time, however, in the interest of justice I am of the view that while proceeding further after passing the order under Section 148A(d) of the Act and during the course of subsequent proceeding the assessing officer concerned shall consider the aforesaid reply/response of the petitioner dated 13th April, 2023 and furnish the documents which has been asked by the petitioner by its aforesaid response before passing the final order under Section 147 of the Act.

With these observations and directions, this writ petition being WPO 1523 of 2023 stands disposed of.

(MD. NIZAMUDDIN, J.)

TR/