OD –4

ORDER SHEET
WPO/1606/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

MIRAJ CREATIONS PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 26th September, 2023.

Appearance:
Mr. Prakul Khurana, Adv.
Ms. Pooja Jewrajka, Adv.
Ms. Anjali Tulsian, Adv.
Ms. Vrinda Lakhotia, 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 17th April, 2023 under Section 148A(d) of the Income Tax Act, 1961 and subsequent notice under Section 148 of the Act relating to assessment year 2016-17 on the ground that the same is non-speaking and in violation of principles of natural justice by not considering and discussing and dealt with its objection/reply to the show cause notice under Section 148A(b) of the Act where six objections were taken but only one has been dealt with and the rest have not been dealt with or discussed.

Ms. Das De, learned advocate appearing for the respondent very fairly submits and on perusal of the impugned order it appears that the allegation of the petitioner is substantially correct that five objections raised in the reply were not considered and discussed at all.

Considering the facts and circumstances of the case and submission of the parties and in view of the admitted position that the impugned order does not contain any discussion or deal with the objection raised by the petitioner in its reply to the notice under Section 148A(b) of the Act, the impugned order under Section 148A(d) of the Act and subsequent notice under Section 148 are 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 in accordance with law and by passing a reasoned and speaking order on the objections raised by the petitioner against the notice under Section 148A(b) of the Act 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.

With these observations and directions, this writ petition being WPO 1606 of 2023 stands disposed of.

Supplementary affidavit filed in Court be kept with the record.

(MD. NIZAMUDDIN, J.)

TR/