

ORDER SHEET
WPO/1632/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

PASCAL SWITCHCARE INDIA PRIVATE LIMITED
VS
ASSESSMENT UNIT INCOME TAX DEPARTMENT NATIONAL FACELESS
ASSESSMENT CENTRE NAFAC AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 4th October, 2023.

Appearance:
Mr. Ananda Sen, Adv.
Mr. Sabyasachi Mandal, Adv.
...For the Petitioner
Mr. Prithu Dudhuria, Adv.
...For the respondents

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

By this writ petition, petitioner has challenged the impugned notices under Section 142(1) of the Income Tax Act, 1961 dated 21st June, 2023 and 7th August, 2023 by disregarding the order of this Court dated 7th June, 2022 by which the order under Section 148A(d) and notice under Section 148 were set aside with a specific direction to pass a fresh order after considering the petitioner's objection dated 30th March, 2022 in response to the notice under Section 148A(b) of the Act.

Mr. Dudhuria, learned advocate appearing for the respondent Income Tax Authority does not deny such allegation of the petitioner that the impugned notices under Section 142(1) and subsequent orders have been passed due to communication gap according to him.

Considering the facts and circumstances of the case and submission of the parties, the aforesaid impugned notices under Section 142(1) and all

subsequent orders are set aside and the matter is remanded back to the respondent Income Tax Authority concerned to pass a fresh order under Section 148A(d) of the Act after considering the petitioner's objection dated 30th March, 2022 in compliance of the earlier order of this Court dated 7th June, 2022 which has been issued in disregard by the respondent Income Tax Authority which is not appreciated by this Court and it is expected that in future the respondent Income Tax Authority will be cautious enough.

With these observations and directions, this writ petition being WPO 1632 of 2023 stands disposed of.

(MD. NIZAMUDDIN, J.)

TR/

