07.02.2024
PB
Sl. No.7.

WPA 2161 of 2024

Ragni Singh
Vs
Union of India & Ors.

Mr. Himangshu Kr. Ray,
Mr. Paban Kr. Ray,
Mr. Amit Saha,
Mr. Subhasish Poddar.
... For the Petitioner.
Mr. Tilak Mitra.
.......for the Income Tax.

The affidavit of service filed in Court today be kept with the record.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 30th March, 2023 under Section 148A(d) of the Income Tax Act and subsequent notice under Section 148 of the Act, relating to the assessment year 2016-17. Now, at this stage, challenges the impugned notice under Section 148A(a) of the Act dated 14th March, 2023 after participating in the proceeding without challenging the legality of the same at initial stage. It further appears from record that even after passing of the impugned order under Section 148A(d) of the Act, notice under Section 142(1) was issued and the petitioner has given response to the notice under Section 142(1) of the Act dated 11th September, 2023. It is the case of the petitioner that after giving response to the notice under Section 142(1) of the Act on 14th November, 2023, issuance of further notice under Section 144 or any other notice without dealing and discussing and disposing the reply to Section 142(1) is not sustainable in law.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 2161 of 2024 is disposed of by setting aside all further notices issued subsequent to the notice under Section 142(1) of the Act and the matter is remanded back to the Assessing Officer concerned to proceed further in accordance with law after considering and disposing the reply of the petitioner filed against notice under Section 142(1) of the Act after giving opportunity of hearing to the petitioner or her authorized representatives, within four weeks from the date of communication of this order.

(Md. Nizamuddin, J.)