OD –5

ORDER SHEET

WPO/22/2024
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

RAJAT PGE VENTURES LLP
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 25th January, 2024.

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

Mrs. Smita Das De, Adv.
...for the respondents

The Court: Heard learned counsel appearing for the 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 violation of principle of natural justice as well as non-application of mind by the assessing officer by not considering petitioner's reply to the show cause notice filed on 21st April, 2023 by specifically recording in paragraph 6 of the order that the petitioner has not made any compliance to the show cause notice. The petitioner has annexed to this writ petition the copy of such reply which was filed and which is matter of record and on perusal of paragraph 6 of the impugned order under Section 148A(d) of the Act, I am of the view that the impugned order has been passed in total non-application of mind and in violation of principles of natural justice.

Without going into the merit and findings by the assessing officer in the impugned order under Section 148A(d) of the Act, on the ground of non-consideration of petitioner's reply dated 21st April, 2023, the impugned order is set aside and the matter is remanded back to the assessing officer concerned to pass fresh order under Section 148A(d) of the Act by taking into consideration and by dealing with the contention raised by the petitioner in its aforesaid reply, within a period of four weeks from the date of communication of the order.

With these observations and directions, this writ petition being WPO 22 of 2024 is disposed of.

(MD. NIZAMUDDIN, J.)

TR/