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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/12/2025
KARABI GHOSH
VS
UNION OF INDIA AND ORS

BEFORE :
HON'BLE JUSTICE RAJA BASU CHOWDHURY
DATE : 8th May, 2025.

_Mr. Anujit Mookherji, Adv.
Mr. Prithish Chandra, Adv. …for petitioner.

Mr. Amit Sharma, Adv. …for respondents.

The Court :- 1. Challenging the order passed under section 148A(b) of the Income Tax Act, 1961 (hereinafter referred to 'the said Act') for the assessment year 2020-21 dated 28.2.2024 including the notice issued under section 148 of the said Act for the assessment year 2020-21 dated 28.2.2024, the writ petition has been filed.

2. Having heard the learned advocates appearing for the respective parties and noting that the petitioner was facing log-in issues which had since been resolved only on 14.2.2025 upon the intervention by this Hon'ble Court and with the assistance of Mr. Sharma, learned advocate representing the department, which fact is also recorded in the order dated 20.2.2025, it is thus apparent that the petitioner was prevented from responding to the notice issued under section 148A(b) of the aid Act, I am of the view that the petitioner should be afforded with one more opportunity to respond to the said notice. In view thereof, the order passed under section 148A(d) of the said Act dated 28.2.2024 for the assessment year 2020-21 including the notice issued under section 148

of the said Act in respect of the self-same assessment year including the approval granted under section 151 of the said Act and the consequential order passed under section 147 of the said Act dated 24.1.2025 are accordingly stand set aside.

3. The petitioner shall be at liberty to file a response to the aforesaid notice issued under section 148A(b) of the said Act for the assessment year 2020-21 dated 10.1.2024 within a period of four weeks from date.

4. The jurisdictional assessing officer is directed to hear out and dispose of the show-cause notice issued under section 148A(b) of the said Act dated 10.1.2024 for the assessment year 2020-21 as expeditiously as possible, preferably within a period of 12 weeks from the date of filing the response by the petitioner.

The writ petition stands disposed of accordingly.

(RAJA BASU CHOWDHURY, J.)

pkd.