

24.06.2022.
p.b.
Sl. No.17.

W.P.A. 11183 of 2022

Subh Stock Broking Pvt. Ltd.
Vs.
Deputy Commissioner of Income
Tax, Circle-8(1), Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Sk. Md. Bilwal Hossain,
Mr. Binayak Gupta.
.....for the petitioner.
Mr. Om Narayan Rai.
.....for the UOI.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order dated 4th February, 2022 under Section 147 of the Income Tax Act, 1961 relating to the assessment year 2015-16 mainly on two grounds, namely that the petitioner's objection to the recorded reason was rejected by passing a non-speaking order and without dealing with the contentions raised in its objection to the recorded reason and secondly that before passing the impugned assessment order, the assessing officer had issued a notice dated 3rd February, 2022 under Section 142(1) of the Act by which petitioner was asked to furnish relevant documents on or before 10th February, 2022 and without waiting for the response by the petitioner against the aforesaid notice dated 3rd February, 2022 by which time was granted by the assessing officer himself to the

petitioner, the assessing officer on 4th February, 2022 passed the impugned assessment order which is in violation of the principle of natural justice.

Considering the submission of the parties, this writ petition being WPA No.11183 of 2022 is disposed of by setting aside the impugned assessment order dated 4th February, 2022 and the matter is remanded back to the assessing officer concerned to pass fresh speaking order on the objection to the recorded reason by dealing with the contentions raised by the petitioner in its objection and further considering the response to the notice under Section 142(1) of the Act which is to be filed by the petitioner within seven days from date. Needless to mention that before passing the fresh assessment order, the opportunity of hearing should be provided to the petitioner.

With this observation and direction, this writ petition being WPA No.11183 of 2022 is disposed of.

(Md. Nizamuddin, J.)