

**WPA 19414 Of 2023**

**17.08.2023**

Sl no. 24

Ct no. 2

P.M.

**Shree Durga Trading Company & Anr.**

**- Vs -**

**Deputy Director of Income Tax & Ors.**

Ms. Megha Agarwal,  
Mr. Suman Bhowmik,  
Mr. Kausheyo Roy  
... for the petitioners

Mr. Aryak Dutt  
... for the respondent No. 2

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 9<sup>th</sup> July, 2023, passed by the Assessing Officer concerned, under Section 154 of the Income Tax Act, 1961 on the ground that the same has been passed in total non application of mind as well as in gross violation of principle of natural justice by not affording any opportunity of hearing to the petitioner before passing the aforesaid impugned order.

I have perused the aforesaid impugned order and find that in fact the impugned order is a total non speaking order since it does not contain any reason at all.

Mr. Dutt, learned advocate could not demonstrate from the aforesaid impugned order any reason, if at all, recorded by the Assessing Officer and that any opportunity of personal hearing to the petitioner was given.

Considering the facts and circumstances of this case and submission of the parties the aforesaid impugned order dated 9<sup>th</sup> July, 2023 is set aside and the matter is remanded back to the assessing officer concerned to pass a fresh speaking order in accordance with law and after giving an opportunity of hearing to the petitioner or its authorized representatives within a period of six weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 19414 of 2023 stands disposed of.

**(Md. Nizamuddin, J.)**