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% 11.11.2008

Present: Mr Prakash Kumar for the Petitioner.
Mr Subhash Bansal for the Respondent.

+ CM No. 15340/2008 in WP(C) 7956/2008

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Allowed subject to all just exceptions.

WP(C) 7956/2008 & CM No. 15339/2008

The only ground raised in this writ petition is that the objections filed by the assessee to the initiation of proceedings under Section 147/148 of the Income Tax Act, 1961 had not been disposed of by a speaking order. It is an admitted position that the Assessing Officer had supplied the petitioner/ assessee with the reasons recorded for initiating such proceedings. It is also evident that the petitioner had filed his objections by a letter dated 12.08.2008. Thereafter, the petitioner sent another letter dated 31.10.2008 in which the petitioner also enclosed a copy of the objections dated 12.08.2008. The petitioner, in the letter dated 31.10.2008, had pointed out that he had been served with the questionnaire fixing the hearing of the re-assessment proceedings on 03.11.2008. The contention of the petitioner is that the assessment proceedings could not be undertaken prior to the disposal of the objections by the Assessing Officer in view of the decision of the Supreme Court in



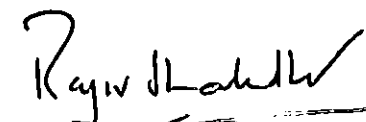
the case of GKN Driveshaft (India) Limited v. ITO: 259 ITR 19 (SC).

By virtue of the impugned letter dated 03.11.2008 issued by the Assessing Officer, the petitioner was informed that the objections raised by him vide his letter dated 31.10.2008 were not acceptable. We feel that though referentially this letter rejects the objections filed by the petitioner on 12.08.2008, the objections raised in the said letter of 12.08.2008 have not been specifically noticed. In order to obviate any further difficulty on this technical ground, we direct the Assessing Officer to pass an order specifically dealing with the objections raised by the petitioner's letter of 12.08.2008. The said order be passed within one week.

This writ petition is disposed of with these directions. The application also stands disposed of. It is made clear that we have not expressed any opinion on the merits of the matter.

Dasti under the signature of the Court Master.


BADAR DURREZ AHMED, J


RAJIV SHAKDHER, J

November 11, 2008
SR