

Court No. - 2

Case :- WRIT TAX No. - 32 of 2022

Petitioner :- Ms Ambuj Foods Pvt. Ltd. Through Its Director

Respondent :- Principal Commissioner Of Income Tax And Others

Counsel for Petitioner :- Pradeep Agrawal

Counsel for Respondent :- Manish Misra

Hon'ble Devendra Kumar Upadhyaya,J.

Hon'ble Mohd. Faiz Alam Khan,J.

Heard Shri Pradeep Agrawal, learned counsel for the petitioner and Shri Manish Mishra, learned counsel for the Income Tax Department.

It appears that in respect of a different assessment year, the petitioner had filed Writ Tax No.23 of 2022 in similar circumstances and for similar cause of action. The said writ petition has been disposed of by a co-ordinate Bench of this Court vide judgement and order dated 11.02.2022, whereby a direction has been issued to the respondents to consider the objections submitted by the petitioner of the said writ petition and pass a reasoned and speaking order thereon.

Accordingly, having regard to the overall facts and circumstances of the case as also the judgement and order dated 11.02.2022 passed by a co-ordinate Bench of this Court in Writ Tax No.23 of 2022, this petition is also finally **disposed of** with a direction to the respondents to consider the objections filed by the petitioner and pass a reasoned and speaking order at the earliest.

We make it clear that we have not made any observation as regards the merits of the claim of either parties. We further observe that it will be open to the petitioner to urge all the pleas which may be available to it under law before the authority concerned.

Order Date :- 18.2.2022

Anupam S/-