

HIGH COURT OF MEGHALAYA
AT SHILLONG

WP(C) No. 65 of 2024 with
MC(WPC) No. 42 of 2024

Date of order: 21.03.2024

Sutapa Chakravarty Petitioner
Vs

1. The Chief Commissioner of Income Tax,
Aaykar Bhawan 110 M.G. Road, Shillong-793001 (Meghalaya)

2. The Principal Commissioner of Income Tax (PCIT)
Aaykar Bhawan 110 M.G. Road, Shillong-793001 (Meghalaya)

3. Income Tax Officer, Ward No.2,
Aaykar Bhawan, 110 M.G. Road, Shillong-793001 (Meghalaya)
..... Respondents

Coram:

Hon'ble Mr. Justice S. Vaidyanathan, Chief Justice
Hon'ble Mr. Justice W. Diengdoh, Judge

Appearance:

For the Petitioner : Mr N. Dasgupta, Adv.

For the Respondents : Mr S. Pandey, Adv.

i)	Whether approved for reporting in Law journals etc.:	Yes/No
ii)	Whether approved for publication in press:	Yes/No

(Made by Hon'ble, the Chief Justice)

The petitioner has come forward to this Court with the following prayers:

- “(i) Admit the Petition and call for the records.
(ii) Issue Rule calling upon the Respondents as to why the arbitrary Order, dated 07.03.2024 (**ANNEXURE-16**), directing transfer of the Petitioner's Income Tax jurisdiction from Shillong to Kolkata shall not be set aside/quashed during pendency of the Petitioner's application for closure of CGDS

account is decided. Moreover, impugned Order was passed without giving an opportunity to the Petitioner to be heard, following the Principles of Natural Justice read with Section 127(2) of the Income Tax Act, 1961.

(iii) As to why the Valuer's Report and Chartered Accountant's Report (*ANNEXURE-5&6*) showing capital loss in the sale of ancestral property, submitted to the Department shall not be accepted and the amount of Rs. 1,36,62,000.00 (*Rupees one crore thirty six lakh and sixty two thousand*) lying in the SBI A/c No. 37030629542 and CGDS Term Deposit A/c No. 37062902436, shall not be ordered to be released within a time frame as may be decided by this Hon'ble Court."

2. During the last hearing, it was pointed out that the impugned order dated 07.03.2024 was passed without affording an opportunity of hearing to the petitioner. The respondents took time to ascertain the same but however, submitted that the petitioner did not avail the opportunity of being heard.

3. On instructions, learned counsel for the respondents, submitted before this Court today that the petitioner will be given an opportunity of hearing in person and she can appear on a specified date that may be given by this Court where the petitioner shall produce all necessary documents in support of her contentions along with written submission, if required.

4. Learned counsel appearing for the petitioner would submit that the petitioner has no objection in appearing before the authorities concerned on the date specified.

5. Taking note of the submissions made by both the parties, the petitioner is expected to appear before the respondent authorities concerned on 02.05.2024 on which date she shall produce all the evidence available to her together with written submission. We make it very clear that in case the petitioner fails to avail this opportunity, her

absence may be recorded by the authorities and an order may be passed based on the records available. We also make it very clear that the petitioner will not be given one more chance to contend that the petitioner was not given an opportunity. The respondent authorities shall take a decision within a period of four weeks from the date of appearance of the petitioner.

6. Accordingly, WP(C) No. 65 of 2024 and MC(WPC) No. 42 of 2024 are disposed of.

(W. Diengdoh)
Judge

(S. Vaidyanathan)
Chief Justice

Meghalaya
21.03.2024
"Sylvana PS"