08 14.12.2020
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W.P.A. 20694 OF 2019

(Through Video Conference)

Nilam Giri
Vs.
The Union of India & Ors.

Mr. Ajay Debnath
Mr. Sujit Saha
Mr. Devranjan Das.
... For the Petitioner

Mr. S. N. Dutta
Mr. S. Sinha.
...For the Respondents

This is an application under Article 226 of the Constitution of India wherein the petitioner is aggrieved by several notices issued under Section 133(6) of the Income Tax Act, 1961 in regard to her husband, who has expired on October 7, 2018.

I have heard counsel on behalf of both parties and perused the materials on record. In my view, the writ petition can be disposed of with a direction upon the petitioner to file before the authorities a detailed response on the notices that have been issued upon the petitioner within a period of 15 days from date and upon receipt of the same, the authority concerned shall grant an opportunity of hearing to the petitioner and, thereafter, pass a reasoned order with respect to the same.

The petitioner shall be at liberty to rely upon judgments as precedents before the authority.

There shall be no order as to costs.

Since no affidavit-in-opposition is called for, the allegations made in the writ petition are deemed not to have been admitted.

Urgent photostat certified copy of this order, if applied for, be given to the parties upon compliance of all necessary formalities.

(Shekhar B. Saraf, J.)