OD 3

WPO 99 of 2020
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SHREE RAMNIWAS GOYAL MEMORIAL TRUST AND ANR.
VERSUS
INCOME TAX OFFICER (EXEMPTION), WARD-1(1), KOLKATA AND ANR.

BEFORE:
The Hon'ble JUSTICE SHEKHAR B. SARAF
Date : 14th December, 2020.

APPEARANCE:
Mr. R.N.Dutt,Adv.
Ms. Sutapa Roychoudhury,Adv.
Mr. Abhijit Das,Adv.

Mr. S.R.Choudhury,Adv.
Mr. Soumen Bhattacharjee,Adv.

The Court:- This is an application under Article 226 of the Constitution of India wherein the writ petitioner was aggrieved by inaction on the part of the respondent authorities in considering his application under Section 154 of the Income Tax Act, 1961 made on January 10,2020. I have heard Counsel appearing on behalf of both the parties. Counsel appearing on behalf of the respondent submits that from 1st June, 2020 a new application form is required to be filled in for application under Section 154 of the Income Tax, 1961.

However, on a perusal of the record, it is clear that the rectification application was made by the petitioner prior to June, 2020 and, accordingly, the officer concerned, being the respondent no. 1 is directed to grant an opportunity of hearing to the petitioner and thereafter pass a reasoned order with regard to the rectification application made by the petitioner within a period of six weeks from the date of communication of this order. The reasoned order should be communicated to the petitioner within a period of four weeks.

The writ petition is thus disposed of.

Since no affidavits have been exchanged, the allegations contained in the writ petition are deemed not to have been admitted by the respondents.

(SHEKHAR B. SARAF,J.)

S.Chandra