

23.07.2021
p.b.
Sl. No.18.

W.P.A. 11311 of 2021

Devendra Surana
Vs.
Union of India & Ors.

(Via Video Conference)

Mr. Arijit Chakraborti,
Mr. Avirup Chatterjee,
Mr. B. Ghosh.

.....for the petitioner.

Mr. Asoke Bhowmik.

.....for the respondent.

In this matter, the case of the petitioner is that the impugned assessment order dated 25th June, 2021, was passed in gross violation of the principle of natural justice by non-consideration of the reply to the show-cause notice in question.

Mr. Bhowmik, learned advocate appearing for the respondents was to take instruction from the officer concerned. He has filed the written instruction before this Court. It appears that the respondents have not denied the allegation of principle of natural justice and is willing to reconsider the matter by setting aside the impugned assessment order dated 25th June, 2021.

Considering the facts of the case and the submissions of the parties, this writ petition is disposed of by remanding back the matter to the Assessing Officer to

consider afresh after giving an opportunity of hearing to the petitioner and pass the final order within four weeks from the date of communication of this order.

The respondents will not give any effect to the demand notice raised on the basis of the impugned assessment order dated 25th June, 2021 which has been set aside by me.

Let it be recorded that this Court has not gone into the merit of this case and the Assessing Officer concerned is free to decide the case on his own merit and in accordance with law.

The instruction filed by Mr. Bhowmik in Court today be kept with the record.

The application being WPA No.11311 of 2021 is disposed of.

(Md. Nizamuddin, J.)