

**10.11.2021**

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**WPA 13929 of 2021**

Tarakeswar Estate  
Vs  
Union of India & Ors.

Mr. Abhrotosh Majumder, ld. Sr. Adv.,  
Mr. Avra Mazumder  
... For the Petitioner.

Mr. Tilak Mitra,  
Mr. Madhu Jana  
... For the Respondent/Revenue.

Heard learned Advocates appearing for the parties.

The petitioner has challenged the impugned assessment order dated 20<sup>th</sup> March, 2021 under Section 143(3) of the Income Tax Act, 1961 relating to assessment year 2018-2019, mainly on the ground of violation of principle of natural justice as well as total non-application of mind as appears from record that the impugned final assessment order dated 20<sup>th</sup> March, 2021, which has been annexed to the show-cause-notice is nothing but a carbon copy of the draft assessment order dated 27<sup>th</sup> February, 2021 as in both the draft assessment order and final assessment order, there is no change and each and every paragraph, word and sentence are the same and further there is no reference and discussion of the reply to the show-cause-notice including the documents filed by the petitioner along with its reply to the show-cause-notice against the draft assessment

order, in the final assessment order. Usually, writ court does not interfere in the assessment order under Section 143(3) of the Act, which is an appealable order but in view of these exceptional features in this case and in view of the fact that the learned Advocate appearing for the Respondent Income Tax Authority is not in a position to contradict these facts, which appear from the record that the impugned final assessment order which is nothing but a simple copy paste of the draft assessment order, this Court is inclined to interfere and set aside the impugned assessment order.

Considering the submission of the parties and on perusal of record and the admitted position as discussed above, there is no use of keeping this writ petition pending and interest of justice will be served, if the impugned assessment order dated 20<sup>th</sup> March, 2021 is set aside and the respondent Assessing Officer is directed to pass a fresh assessment order in accordance with law and by passing a reasoned and speaking order after observing principles of natural justice by affording opportunity of hearing to the petitioner.

Accordingly, this writ petition, being WPA 13929 of 2021 is disposed of by setting aside the impugned assessment order dated 20<sup>th</sup> March, 2021 with a

direction upon the respondent Assessing Officer concerned to pass afresh a reasoned and speaking assessment order after observing principles of natural justice by affording reasonable opportunity of hearing to the petitioner.

It is expected that in future officers of the department will be cautious enough before passing such type of copy paste orders.

It is recorded that this court has not gone into the merits of the impugned assessment order and the Assessing Officer concerned while making assessment will act strictly in accordance with law.

Registrar General, High Court, Calcutta is to send a copy of this order to the Principal Chief Commissioner of Income Tax, Kolkata.

**( Md. Nizamuddin, J. )**