S/L 55
09.11.2021
Court. No. 2
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WPA 15671 of 2021
Nitin Hire Purchase Private Limited & Anr.
Vs.
Union of India & Ors.
(Through Video Conference)

Mr. Rudrajit Sarkar
Mr. Debangshu Dinda
Mr. Varun Kothari
.... For the petitioners

Mr. S. Roy. Chowdhury
Mr. Soumen Bhattacharjee
.... For the Respondents.

Affidavit of service and supplementary affidavit filed today be kept with the record.

In this matter petitioner has challenged the impugned assessment order dated 2nd September, 2021 under Section 143(3) read with Section 144B of the Income Tax Act relating to Assessment Year 2018-19 on the ground of violation of principle of natural justice in passing the impugned assessment order. It is the case of the petitioner that after getting the show-cause notice dated 23rd June, 2021 against the draft assessment order pursuant to which he had to make his response or objection by 23.59 hours on 26.06.2021 but he could not file objection pursuant to the said show-cause notice because of the technical glitches in the income tax portal. It is the case of the petitioner that even the portal for lodging grievances was also not in order/not functioning. Petitioner submits that he has raised this grievance before the authority concerned on 24th August, 2021 being annexure P-8 to the writ petition but his grievance was not considered and the impugned assessment order was passed on 2nd September, 2021 without affording the petitioner effective opportunity to file objection/reply to the show-cause notice in question.

Mr. Chowdhury, learned advocate appearing for the respondents is not in a position to contradict the allegation made by the petitioner substantiated by record annexed to the writ petition.

Considering the submission of the parties and on perusal of record, I am of the view that in this case impugned order of assessment has been passed in violation of principle of natural justice and the same is liable to be set aside and accordingly the impugned assessment order dated 2nd September, 2021 is set aside with direction upon the respondents/ assessing authorities to pass a fresh assessment order in accordance with law and by affording effective opportunity of hearing to the petitioner.

With this direction and observation being WPA 15671 of 2021 is disposed of.

(Md. Nizamuddin, J.)