S/L 67
09.11.2021
Court. No. 2
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WPA 15972 of 2021
Rajesh Dewan
Vs.
Union of India & Ors.
(Through Video Conference)

Mr. Rishi Raju
Mr. Suvranil Saha

.... For the petitioner

Mr. S. Roy. Chowdhury
Mr. Soumen Bhattacharjee

.... For the Respondents.

Heard both the parties.

In this writ petition petitioner has challenged the impugned order dated 8th June, 2021 rejecting the application of the petitioner under Section 270AA relating to Assessment Year 2017-18. The ground of challenge of the impugned order is mainly on the violation of proviso to Section 270 AA(4) of the Income Tax Act by not giving opportunity of hearing without considering the petitioner's aforesaid application. Mr. Chowdhury, learned advocate appearing for the respondents/income tax authority could not satisfy this Court about fulfillment of the criteria/mandatory condition of affording opportunity of hearing to the petitioner/assessee before rejecting the application of the petitioner under Section 270AA of the Act.

Considering the materials on record and submission of the parties, I am of the view that there is no use of keeping the writ petition pending and interest of justice will be sub-served if the impugned order dated 8th June, 2020 is set aside and directing the respondents/ assessing officer concerned to pass a fresh order by affording effective opportunity of hearing to the petitioner as per proviso to Section 270 AA(4) of the Income Tax Act, 1961.

With this direction and observation being WPA 15972 of 2021 is disposed of.

(Md. Nizamuddin, J.)