

**20-12-2021**

Item No.8  
**Subrata**

**IN THE HIGH COURT AT CALCUTTA**

Constitutional Writ Jurisdiction  
Appellate Side

**WPA No.18756 of 2021**

**Anuradha Bhattacharjee**

**-vs-**

**Union of India & Ors.**

Mr. Pranit Bag

Ms. Pooja Jewrajka ...for the petitioner

Mr. Smarajit Roychowdhury

Mr. Asok Bhowmik ...for the respondents

Heard learned advocates appearing for the parties, and considering their submission, I find that the scope of this writ petition is very limited to the extent that the petitioner's application for condonation of delay in filing the return because of the assessee's serious illness and due to undergoing a major surgery of spine at the relevant point of time was rejected by the respondent-assessing officer concerned.

It appears that the application of the petitioner for condonation of delay, which was made on July 25, 2018 (Annexure P3 to the writ petition), was rejected by the respondent-assessing officer concerned dated August 7, 2019 (Annexure P6) by not considering at all the explanation of delay and by a one-line order that the said application was devoid of merit. It appears that the petitioner's claim for refund in question was also rejected in the same order of rejection.

So far as the petitioner's claim for refund in question is concerned, this court is not inclined to grant any relief to her and is to be considered by the respondent-assessing officer concerned in accordance with law.

This writ petition is disposed of by directing the assessing officer concerned to consider the petitioner's application for condonation of delay afresh by considering the explanation given by the petitioner in its application along with relevant medical documents and also on sympathetic grounds and dispose of the same by passing a reasoned and speaking order, preferably within four weeks from the date of communication of this order.

With these aforesaid observations and directions, WPA No.18756 of 2021 is disposed of.

[Md. Nizamuddin, J]