

ORDER SHEET
WPO 545 of 2021
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

OSL MOTOCORP PRIVATE LIMITED
Vs.
ADDITIONAL/JOINT/DEPUTY/
ASSISTANT COMMISSIONER OF INCOME TAX

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 15th September, 2021.

(Via Video Conference)

Mr Abhratosh Majumder, Sr. Adv.
Ms. Nilanjana Banerjee Pal, Adv.
...for the petitioner
Mr. Smarajit Roychowdhury, Adv.
Mr. Soumen Bhattacharjee, Adv.
...for the respondent

The Court: In this matter petitioner has challenged the impugned order of assessment dated 12th April, 2021 on the ground that in spite of the petitioner's prayer for personal hearing which he was entitled, without providing an opportunity of personal hearing to the petitioner the impugned order has been passed by the assessing officer/Respondent in violation of principles of natural justice. At the same time, this factual and legal position cannot be ignored that the impugned assessment order is an appealable order and in fact the petitioner has already filed appeal before the CIT Appeal against the aforesaid assessment order. Petitioner submits that he has not taken this ground of not providing the opportunity of hearing to the petitioner and violation of principle of natural justice in the said statutory appeal.

I am of the considered opinion that there is no bar in taking such point of violation of principles of natural justice before the Appellate Authority at the later stage even it has not been taken at the time of filing of Appeal.

Considering the submissions of the parties, I am not inclined to interfere with the impugned assessment order and cannot grant any relief in this writ petition except giving liberty to the petitioner to take the ground of natural justice before the Appellate Authority and furthermore directing the Appellate Authority to expedite the appeal of the petitioner.

The writ petition being WPO 545 of 2021 is disposed of.

(MD. NIZAMUDDIN, J.)

TR/

