

ORDER SHEET
WPO 1036 OF 2021
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

ANJU CHHAJER
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 15TH NOVEMBER, 2021.

Appearance:
Mr. Pramit Bag, Adv.
Ms. Niharika Singh, Adv.
Ms. Shubhangini Singh, Adv.
...For the Petitioner

Mr. Smarajit Roy Chowdhury, Adv.
...for the respondents

The Court: In this writ petition, the petitioner has challenged the impugned order dated 11th March, 2021 under Section 264 of the Income Tax Act, on the ground of violation of principles of natural justice by not affording opportunity of hearing before passing aforesaid impugned order.

Mr. Bag, learned Advocate appearing for the petitioner in support of his contention has relied on the correspondence dated 5th July, 2021 by the respondents Commissioner of Income Tax addressed to the petitioner where the petitioner has been described as “deceased” as per postal comments.

It is strange that how the Commissioner if he relies on the remark of the postal department showing the petitioner as deceased,

is addressing the correspondence to the petitioner in the name of a dead person. This shows total non-application of the mind by the Commissioner.

Considering these facts which appear from record, the impugned order dated 11th March, 2021 is set aside and the respondent Commissioner is directed to pass a fresh speaking order in accordance with law by giving opportunity of hearing to the petitioner and also observing the principles of natural justice.

With these observations and directions, this writ petition being WPO No. 1036 of 2021 is disposed of.

(MD. NIZAMUDDIN, J.)