

ORDER SHEET

OD-2

W.P.O. No.1087 of 2021
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

HARSHITA CHHAWCHHARIA
Versus
PRINCIPAL COMMISSIONER OF INCOME TAX-1, KOLKATA & ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 22nd November, 2021.

APPEARANCE:
Mr.Sanjay Bhaumick, Adv.
Mr. Indranil Banerjee, Adv.
Mr. Pranav Sharma, Adv.
...for petitioner

Mr. Smarajit Roy Chowdhury, Adv.
Mr. Madhu Jana, Adv.
...for respondents

The Court: Affidavit of service filed in Court be taken on record.

Heard learned advocates appearing for both the parties.

In this matter, the petitioner has challenged the impugned order of rejection of the petitioner's application for settlement under the Direct Tax Vivad Se Vishwas Act, 2020 relating to assessment year 2009-10 on the ground that the reason of rejection passed by the Assessing Officer is bad and perverse on the face of it since the Assessing Officer has in its order of rejection recorded that no appeal filed or appeal is pending relating to the impugned assessment year while it is on record as appears from the pages 87 and 88 of the writ petition that the appeal relating to the assessment year in question was pending before the High Court.

Mr. Chowdhury, learned advocate appearing for the respondent-Income Tax Authority is not in a position to contradict this allegation which is substantiated by record.

In view of this fact that keeping the writ petition pending and calling for affidavits by respondents will be a futile exercise and no records could be improved, and the interest of justice will be served if the impugned order of rejection dated 25th January, 2021 is set aside with direction upon the Assessing Officer concerned to consider the aforesaid application afresh under the Direct Tax Vivad Se Vishwas Act, 2020 as it appears at page 89 of the writ petition in accordance with law within eight weeks from date.

With the above observation and direction, this writ petition being WPO No.1087 of 2021 is disposed of.

(MD. NIZAMUDDIN, J.)

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