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ORDER SHEET

WPO 1121 of 2021
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

ALEKHA SUPPLY PRIVATE LIMITED
Vs.
UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 24th November, 2021.

(Via Video Conference)

Mr. Pranit Bag,
Mr. Ashok Kr. Singh,
Mr. Debanjan Ghosh,
Ms. Niharika Singh, Advs.
... for the Petitioner
Mr. Tarak Mitra,
Mr. Soumen Bhattacharjee, Advs.
...for the respondents

The Court: Heard both the parties.

Grievance of the petitioner in this writ petition is against the impugned order dated 26th September, 2021 under Section 144 read with Section 254 and 144B of the Income Tax Act, 1961 on the ground of violation of principles of natural justice by way of not affording effective opportunity of hearing to the petitioner and not allowing him to file relevant documents in spite of repeated requests from time to time for the reason of inability on the part of the petitioner to file relevant documents due to technical glitches in the portal system of the Income Tax Department over which he has got no control and to establish these facts of facing of technical glitches petitioner has annexed series of documents annexed to the writ petition from time to time and correspondences made to the department bringing it to the notice of the department of its grievance.

Learned advocate appearing for the respondent is not in a position to contradict these allegations which are matters of records and part of the writ petition as annexures.

Considering the submissions of the parties I am of the view that no purpose will be served by keeping the writ petition pending and interest of justice will be served if the impugned assessment order dated 26th September, 2021 is set aside with the direction upon the respondent assessing officer to pass a fresh assessment order after affording effective opportunity of hearing to the petitioner and by observing principles of natural justice preferably within two months from date.

It is recorded that this Court has not gone into the merits of the assessment order and it has set aside the impugned assessment order only on the ground of violation of principles of natural justice.

This writ petition being WPO 1121 of 2021 is disposed of with the aforesaid observations and directions.

(MD. NIZAMUDDIN, J.)

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