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ORDER SHEET

WPO 1322 of 2021
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

KINGFISHER TRADELINK PRIVATE LIMITED
Vs.
UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 23rd December, 2021.

(Via Video Conference)

Mr. Pratyush Jhunjhunwala,
Mr. S. Rudra, Advs.
... for the Petitioner
Mr. Smarajit Roy Chowdhury, Adv.
Mr. Soumen Bhattacharjee, Adv.
...for the respondents

The Court: Heard learned advocates appearing for the parties.

In this matter petitioner has challenged the impugned assessment order under Section 144 read with Section 254 and 144B of the Income Tax Act, 1961 dated 28th September, 2021 relating to assessment year 2012-13 on the ground of gross violation of principles of natural justice by not providing any opportunity of hearing and without service of any notice under the law which are required to be issued in the name of assessee in course of assessment proceedings. Petitioner further submits that all the relevant notices before passing of impugned assessment order were issued at the old address of the assessee petitioner in spite of bringing on record and official notices of the respondent income tax authorities on 14th August, 2019 with all supporting documents which is annexure P-4 to the writ petition that the petitioner's official address has been changed. Considering the facts on record that in spite of intimation by the assessee about change of its address by letter dated 14th August, 2019 enclosing all the relevant documents in support of its claim of new address which was duly received and acknowledged by the respondent income tax authorities on 22nd August, 2019, respondent assessing officer has chosen to issue all relevant notices in course of assessment proceedings at the old address of the petitioner and even in the assessment order he has recorded the old address.

Considering the submissions of the parties and admitted facts as appear on perusal of records, I am of the view that keeping the writ petition pending will be of no use and in the interest of justice I am inclined to set aside the impugned assessment order and all further proceedings on the basis of the aforesaid impugned assessment order dated 28th September, 2021 and remand the matter to the assessing officer concerned to reconsider and pass a fresh assessment order in accordance with law and by observing principles of natural justice.

It is recorded that the impugned assessment order has been set aside solely on the ground of principles of natural justice and this Court has not gone into the merits of the assessment in question and the assessing officer concerned will consider the case of the petitioner for the purpose of assessment in accordance with law.

With these observations and directions, WPO 1322 of 2021 is disposed of.

(MD. NIZAMUDDIN, J.)

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