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ORDER SHEET

WPO 1461 of 2021
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

PAWAN KUMAR AGARWAL
Vs.
UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 23rd December, 2021.

(Via Video Conference)

Mr. A.K. Upadhyay, Advs.
... for the Petitioner
Mr. Tilok Mitra, Adv.
...for the respondents

The Court: Heard learned advocates appearing for the parties.

This writ petition has been filed by the petitioner being aggrieved by the action of the respondent income tax authorities not refunding the amount in question which according to him he is entitled in spite of repeated representations and last of such representations was made on 28th June, 2021 which appears at page 79 of the writ petition. It appears from the said representation that it was the sixth reminder.

This Court does not appreciate this attitude of the respondent of sitting over the representation and not disposing of the same.

Learned advocate appearing for the respondent income tax authorities is not able to defend of such action of sitting over the

representations of the petitioner which are matters of record and all those representations which are annexed to the writ petition.

Considering the submissions of the parties, this writ petition being WPO 1461 of 2021 is disposed of by directing the Assistant Commissioner of Income Tax, Circle 49(1) / respondent concerned shall consider and dispose of the aforesaid representation dated 28th June, 2021 in accordance with law and by passing a reasoned and speaking order and after giving opportunity of hearing to the petitioner and his authorised representative and considering the documents to be placed by the petitioner in course of hearing in support of his claim of such refund, within four weeks from the date of communication of this order. In course of hearing if it is found that the petitioner is entitled to refund, then respondent concerned shall take expeditious steps for refund of the same.

The petitioner will be entitled to take all the points before the respondent concerned which has been taken in this writ petition.

(MD. NIZAMUDDIN, J.)

