

29-03-2022
Item No.10
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.4706 of 2022
Siddharth Sharma
-VS-
The Union of India & Ors.

Mr. Rituraj Chakraborty
Mr. Rishi Raju
Mr. Suvranil Saha ...for the petitioner

Ms. Smita Das De ...for the respondents

Heard learned advocates appearing for the respective parties.

In this writ petition, petitioner has challenged the impugned assessment order dated April 19, 2021 under section 143(3) read with section 144B of the Income Tax Act, 1961 relating to assessment year 2018-19 on the ground of violation of principles of natural justice by not complying with the provisions of section 144B(1)(xvi)(b) and section 144B(9) of the 1961 Act by not serving a copy of the draft assessment order and providing opportunity of hearing to the petitioner to enable him to file objection or exception to the proposed draft assessment.

Ms Das De appearing for the respondents was given an opportunity by an order of this court dated March 17, 2022 to satisfy from record that a copy of the proposed draft assessment was served upon the petitioner before passing the impugned assessment order, and that the aforesaid provision of section 144B of the 1963 Act was complied with in this case in passing the final impugned assessment order which she could not produce to satisfy this court to disprove the allegation of the petitioner.

Considering the facts and circumstances of the case which appear from record and the submission of the parties and without going into the merits of the impugned assessment order on the ground of violation of principles of natural justice and non-compliance of relevant provisions of section 144B of the Income Tax Act, 1963, the impugned order dated April 19, 2021 under section 143(3) of the Act is set aside with a direction upon the respondent concerned to pass a fresh assessment order, after compliance of the relevant provisions of section 144B of the Act, within three months from the date of communication of this order.

With the above observations and directions, WPA No.4706 of 2022 stands disposed of.

[Md. Nizamuddin, J]