06.05.2022.
p.b.
Sl. No.21.

W.P.A. 7792 of 2022

Tarang Stock Broking Services Pvt. Ltd.
Vs.
Union of India & Ors.

Mr. Avra Mazumder,
Mr. Sk. Md. Bilwal Hossain,
Mr. Binayak Gupta,
Mr. K. Roy.
........for the petitioner.
Mr. Aryak Dutta.
.........for the UOI.

Both the parties are present.

In this writ petition, petitioner has challenged the impugned assessment order dated 25th March, 2022 under Section 147 read with Section 144B of the Income Tax Act, 1961 relating to the assessment year 2015-16, on the ground of violation of principle of natural justice. It appears from record that the assessee petitioner was issued a show-cause notice dated 2nd March, 2022 to make any objection/exception to the draft assessment order and petitioner was asked to submit his response through registered e-filing by 23:59 hours of 24th March, 2022 being Annexure P-1 to the writ petition. It is the case of the petitioner that due to technical fault in the system of the department button for submitting such objection was disabled through which the petitioner made an attempt to give response to the aforesaid draft assessment of 24th March, 2022 but could not succeed and the petitioner had highlighted this technical fault due to which petitioner could not file his objection to the notice of the grievance cell on 24th March, 2022, but, the same was ignored and no response was received by the petitioner against such grievance and the Assessing Officer passed the impugned assessment order on 25th March, 2022 by recording that though assessee was given an opportunity to show-cause against the draft assessment order but no response was received by him which is contrary to record. Since objection to the draft assessment was already sent by the petitioner on 24th March, 2022 to the grievance cell before passing of the impugned assessment order on 25th March, 2022, petitioner cannot be faulted for the technical defect in the system of the department, more so, when the grievance cell has given no response to the petitioner's grievance, I am of the considered view that the interest of justice will be served if the impugned assessment order dated 25th March, 2022 is set aside by remanding the case to the Assessing Officer concerned to pass a fresh order after taking into consideration the reply to the show-cause notice filed by the petitioner on 24th March, 2022 which appears at page 35 of the writ petition and by observing principle of natural justice, within eight weeks from the date of communication of this order.

With this observation and direction, this writ petition being WPA No.7792 of 2022 stands disposed of.

(Md. Nizamuddin, J.)