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WPA 8895 of 2022

Aman Khetawat
Vs
Income Tax Officer, Ward-43(1), Kolkata & Ors.

Mr. Rajarshi Chatterjee,
Mr Rajkumar Banerjee
... For the Petitioner.
Ms. Smita Das De,
Mr. Soumen Bhattacharji
... For the Respondents.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the order dated 26th Mrch, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to the assessment year 2018-2019 on the ground that the same has been passed in violation of principle of natural justice by neither considering or rejecting the petitioner's application for adjourment made on 23rd March, 2022 as appears at page 20 of the writ petition nor petitioner's objection filed on 26th March, 2022 against the notice under Section 148A(b) of the Act before passing the impugned order under Section 148A(d) of the Act has been considered.

Ms. Das De, learned Advocate appearing for the respondents submits that neither the adjournment application nor the objection of the petitioner was available in the official portal of the department and she has produced an instruction but the same I find is contrary to record in view of documents annexed to the writ petition as appears at page 20 of the writ petition, which has been downloaded from the official website of the department for making prayer for adjounment on medical grounds.

Considering the submission of the parties and what appears from record and in the interest of justice that petitioner has been deprived of his right to file objection against the notice under Section 148A(b) of the Act, the impugned order dated 26th March, 2022 under Section 148A(d) is set aside and the matter is remanded back to the Assessing Officer concerned to reconsider and pass a fresh order under Section 148A(d) of the Act after considering the petitioner's objection, which was filed on 26th March, 2022 as apepars at page 23 of the writ petition in accordance with law and by passing a speaking and reasoned order within four weeks from the date of communication of this order without granting any unnecessary adjournment to the petitioner.

It is recorded that this Court has not gone into the merits of the impugned order under Section 148A(d) of the Act and it has been set aside only on the ground of violation of principle of natural justice and while passing the fresh order, the Assessing Officer concerned will pass the same strictly in accordance with law.

With this observation and direction this writ petition being WPA 8895 of 2022 is disposed of.

(Md. Nizamuddin, J.)