

06.06.2022

BP
Sl.37
Court No. 2.

WPA 8996 of 2022

Bappa Das
Vs.
Income Tax Officer, Ward 25(1),
Kolkata & Ors.

Mr. Anandya Sen
Mr. Gaurav Mathur
Mr. Souvik Ghosh
..for the petitioner.

Mrs. Smita Das De
..for the respondent.

Affidavit of service filed in court today be kept with
the record.

Heard learned advocates appearing for the parties.

In this writ petition the petitioner has challenged
impugned assessment order dated 30th March, 2022
under Section 140A(d) of the Income Tax Act, 1961 on the
ground that the same was passed without considering
and disposing its objection to the notice under Section
140A(b) of the act.

Mrs. Das De, learned advocate appearing for the
respondent submits that such objection of the petitioner
was not available in the official portal of the department.

Mr. Sen, learned advocate appearing for the
petitioner has produced the document which is the
downloaded copy from the official portal showing that

before passing the aforesaid impugned order such objection was filed and it was very much available in the official portal of the department.

Mrs. Das Dey, learned advocate appearing for the respondent is not in a position to contradict this official document and considering this fact, I am of the view that interest of justice will be served if the impugned order dated 30th March, 2022 passed under Section 140A(d) is set aside and the respondent-income tax authority is directed to pass a fresh order in accordance with law by considering and disposing the aforesaid objection of the petitioner dated 30th March, 2022 after observing principle of natural justice.

With this observation and direction, this writ petition being WPA 8996 of 2022 is disposed of.

(Md. Nizamuddin, J.)

