17.8.2022
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WPA 9135 of 2022

Akash Jain
Vs
Income Tax Officer, Ward-43 (1), Kolkata & Ors.

Mr. Rajarshi Chatterjee
... For the Petitioner.
Mrs. Smita Das De
... For the Respondents.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 28th March, 2022, under Section 148A(d) of the Income Tax Act, 1961 on the ground that the same was passed ex parte by disregarding and ignoring his application for adjournment dated 22nd March, 2022. The aforesaid impugned order dated 28th March, 2022, was passed without considering the petitioner's application for adjournment and as a result petitioner could not avail the opportunity of hearing, which is in violation of principle of natural justice.

In the interest of justice, this writ petition being WPA 9135 of 2022 is disposed of by setting aside the aforesaid impugned order dated 28th March, 2022 and the matter is remanded back to the Assessing Officer concerned to pass a fresh speaking order in accordance with law after giving an opportunity of hearing to the petitioner or his authorised representative within four weeks from the date of communication of this order.

(Md. Nizamuddin, J.)