WPA 9588 OF 2022

21.06.2022
Sl no. 10
Ct no. 2
P.M.

Asish Kumar Lahiri
- Vs
Union of India & Ors.

Mr. Abhratosh Majumdar, Sr. Adv.
Mr. Avra Mazumder,
Mr. Binayak Gupta,
Mr. Kausheyo Roy
... for the petitioner
Mr. Om Narayan Rai
... for the respondents.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2015-2016 on the ground of violation of principle of natural justice by non-consideration of the petitioner's adjournment petition made on 11th April, 2022 to the official portal of the department as appears at page 27 of the writ petition. Though time to give response was on or before 8th April, 2022, petitioner further submits that he has filed all the relevant documents along with detail response to the notice under Section 148A(d) of the Act on 23rd April, 2022 and prays for consideration of the same for the ends of justice.

Considering the submission of the parties this writ petition being WPA 9588 of 2022 is disposed of by setting aside the impugned order under Section 148A(d) of the Act, dated 13th April, 2022 and subsequent notice under Section 148 of the Act and the matter is remanded back to the respondent assessing officer concerned to pass a fresh order after considering the aforesaid response of the petitioner along with the relevant documents submitted through the official portal of the department on 23rd April, 2022 and such fresh order shall be passed in accordance with law and by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioner or his authorized representatives, within four weeks from date.

It is clarified that this Court has not gone into the merits of the impugned order under Section 148A(d) of the Act and the same 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 shall act strictly in accordance with law.

With this observation and direction this writ petition stands disposed of.

(Md. Nizamuddin, J.)