WPA 22786 OF 2022

28.11.2022
Sl no. 10
Ct no. 2
P.M.

Anil Agarwal.
- Vs -
Union of India & Ors.

Mr. Abhratosh Majumdar, Sr. Adv.,
Mr. Avra Mazumder,
Mr. Kausheyo Roy,
Mr. Binayak Gupta,
Mr. Suman Bhowmick
…. for the petitioner

Mr. Tilak Mitro …. For the respondent.

By this writ petition petitioner has challenged the impugned order dated 29th July, 2022 under Section 148A(d) of the Income Tax Act on the ground that the same has been passed without giving any opportunity of hearing to the petitioner.

Mr. Mitra, learned advocate appearing fot the respondent prayed fo time on the date of last hearing on 21st November, 2022 to take specific instruction in the aforesaid regard.

Mr. Mitra Submits that he has oral instruction that in this case no opportunity of hearing was given to the petitioner before passing the aforesaid impugned order.

Considering the facts and circumstances of this case and submission of the parties this writ petition being WPA 22786 of 2022 is disposed of by setting aside the aforesaid impugned order dated 29th July, 2022 under Section 148A(d) of the Act and subsequent notice under Section 148 of the Act and the matter is remanded back to the Assessing Officer concerned to pass a fresh order in accordance with law after giving opportunity of hearing to the petitioner or his authorized representatives within eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)