

28.11.2022

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WPA 22861 of 2022

Rajesh Kumar Agarwal & Sons (HUF)
Vs
Union of India & Ors.

Mr. Himangshu Kumar Roy,
Ms. Sangita Paul
... For the Petitioner.
Mr. Om Narayan Rai
... For the Respondents.

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

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 29th July, 2022 relating to the assessment year 2017-2018 being Annexure P-8 to the writ petition on the ground that the same has been passed without considering the objection filed by the petitioner against the notice under Section 148A(b) of the Act and also on the ground that the said order is in violation of principle of natural justice by not affording any opportunity of hearing to the petitioner in spite of specific request.

Mr. Rai, learned Advocate appearing for the respondent/Income Tax Authority is not in a position to contradict the aforesaid allegations of the petitioner.

Considering the facts and circumstance of the case and without going into the merits of the aforesaid impugned order I am inclined to set aside the aforesaid

impugned order dated 29th July, 2022 and all subsequent notices only on the ground of violation of principle of natural justice 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 eight weeks from the date of communication of this order.

With the observation made above WPA 22861/2022 stands disposed of.

(Md. Nizamuddin, J.)