WPA 23141 OF 2022

28.11.2022
Sl no. 22
Ct no. 2
P.M.

The Grob Tea Company Limited.
- Vs -
Assistant/Deputy Commissioner of Income Tax, Circle 4(1) & Ors.

Mr. Avra Mazumder,
Ms. Megha Agarwal,
Mr. Binayak Gupta
... for the petitioner.
Mr. Om Narayan Rai
... for the State.

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 dated 28th July, 2022 and subsequent notice on the ground of violation of principle of natural justice by not providing opportunity of hearing to the petitioner in spite of specifically asking by it.

Considering the facts and circumstances of this case and even without going into the merits of the aforesaid impugned order, only on the ground of violation of principle of natural justice the aforesaid impugned order is set aside 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 its authorized representatives within eight weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 23141 of 2022 is disposed of.

(Md. Nizamuddin, J.)