29.11.2022.
p.b.
Sl. No.17.

WPA 23501 of 2022

Radha Styores Pvt. Ltd. & Anr.
Vs.
Union of India & Ors.

Mr. Himangshu Kr. Ray.
........for the petitioner.

Mr. Aryak Dutt.
........for the UOI.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 30th March, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2018-19, on the ground of violation of principle of natural justice by not taking into consideration the petitioners' objection to the notice under Section 148A(b) of the Act which was filed within the time asked for by the Assessing Officer, petitioner has produced the record to show that the aforesaid objection was uploaded in the official website of the income tax department on 28th March, 2022 at 7-30 p.m. and the time to make such objection was till 28th March, 2022 at 11-59 hours.

Mr. Dutt, learned advocate appearing for the income tax authorities submits that the aforesaid uploaded objection was received by the department on 29th March, 2022 may be due to technical snag in the system to which my view is that for the technical fault is in the department's system, petitioner should not be suffered and victimized respect unless the respondents' specific case with specific record is that the aforesaid objection of the petitioner was uploaded beyond the time granted.

Considering the facts and circumstances of this case as appears from record and in the interest of justice and taking into consideration the principle of observation of natural justice the aforesaid impugned order dated 30th March, 2022 under Section 148A(d) is set aside and the matter is remanded back to the assessing officer to pass a fresh speaking order in accordance with law after giving an opportunity of hearing to the petitioner or its authorized representatives within a period of eight weeks from the date of communication of this order.

With this observation and direction, this writ petition being WPA 23501 of 2022 is disposed of.

(Md. Nizamuddin, J.)