29.11.2022.
p.b.
Sl. No.21.

WPA 23833 of 2022

Shroff Chemicals Pvt. Ltd.
Vs.
Assistant/Deputy Commissioner
Of Income Tax, Circle-11(1), Kolkata & Ors.

Mr. Avra Mazumder,
Ms. Megha Agarwal,
Mr. Binayak Gupta,
Mr. Suman Bhowmik.
........for the petitioner.

Mr. Aryak Dutt.
........for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 29th July, 2022 under Section 148A(d) of the Income Tax Act, 1961, relating to assessment year 2015-2016, on the ground of violation of principles of natural justice by denying the petitioner opportunity of hearing in spite of making specific request by its objection dated 7th June, 2022 being Annexure P-2 of the writ petition. Furthermore, on perusal of the aforesaid impugned order dated 29th July, 2022, I find that there is no reference or mentioning of the petitioner's request for personal hearing as to whether it has been considered or rejected.

Mr. Dutt, learned advocate appearing for the respondents is not in a position to satisfy as to whether personal hearing to the petitioner was given or not.

Considering the facts and circumstances of this case this writ petition being WPA 23833 of 2022 is disposed of by setting aside the aforesaid impugned order dated 29th July, 2022 without going into the merit of the same and it is set aside only on the ground of violation of principles of natural justice and the matter is remanded back to pass a fresh speaking order in accordance with law after giving an opportunity of hearing to the petitioner or its authorized representations within eight weeks from the date of communication of this order and also to consider the request made by the petitioner in its aforesaid letter/objection.

(Md. Nizamuddin, J.)