19.12.2022.
p.b.
Sl. No.57.

WPA 27406 of 2022

M/s. Embee Software Pvt. Ltd.
Vs.
Assessment Unit Income Department & Ors.

Mr. Avra Mazumder,
Mr. Binayak Gupta,
Mr. Suman Bhowmik.
……..for the petitioner.
Mr. Om Narayan Rai.
……..for the respondent.

Heard learned advocates appearing for the parties.

By this writ petitioner, petitioner has challenged the impugned assessment order under Section 143(3) read with Section 144B of the Income Tax Act, 1961 dated 26th September, 2022, relating to assessment year 2020-21, on the ground of violation of principle of natural justice and the aforesaid impugned order on non-application of mind by contending that before passing of the impugned assessment order dated 26th September, 2022 at 13-41 p.m., petitioner had filed reply to the show-cause notice on the very same day at 12-03 p.m. in the official portal of the department which is matter of record which was ignored.

Mr. Rai, learned advocate appearing on behalf of the respondent could not contradict the aforesaid allegation of the petitioner which is substantiated by the record.

Considering the facts and circumstances of this case as appears from record and submission of the parties, in the interest of justice, this writ petition being WPA 27406 of 2022 is disposed of by setting aside the aforesaid impugned order dated 26th September, 2022 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 and by taking into consideration the objection of the petitioner to the show-cause being Annexure P-4 to the writ petition within eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)