

21-04-2022
Item No.66
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.29984 of 2017
Jamuna Transport Corporation Limited
-vs-
The Union of India & Ors.

Mr. R.K. Murarka, sr. adv.
Mr. Vivek Murarka, adv.
Ms. Sutapa Roychowdhury, adv. ...for the petitioner

Mr. Prithu Dudhuria, adv. ...for the respondents

Heard learned advocates appearing for the parties.

Petitioner in this writ petition has challenged the impugned order dated May 26, 2017 passed under section 119(2)(b) of the Income Tax Act, 1961 (p.165) rejecting its claim for refund on the ground of violation of the principle of natural justice by not providing it a copy of the report/comments of the assessing officer concerned upon which the Chief Commissioner of Income Tax-2, Kolkata has relied while passing the impugned order under section 119(2)(b) of the Act and on several grounds.

It appears from record that petitioner has filed an application under section 154 of the 1961 Act dated September 11, 2017 for rectification of the aforesaid impugned order dated May 26, 2017 as appears on page 184 being Annexure P18 to the writ petition wherefrom it appears that petitioner has prayed before the respondent for reconsideration or recalling of the impugned order of rejection of the petitioner's claim on three grounds.

In view of the facts and circumstances of the case, I am inclined to **dispose of** the writ petition being **WPA**

No.29984 of 2017 by directing the third respondent – the Chief Commissioner of Income Tax-2, Kolkata – to consider and dispose of the aforesaid application dated September 11, 2017 in accordance with law and by passing a reasoned and speaking order, after giving the petitioner or its authorised representative an opportunity of hearing, within ten weeks from the date of communication of this order.

Petitioner will also be entitled to take all the points raised in this writ petition, at the time of hearing, before the authority concerned.

It is clarified that this court has not gone into the merits of the aforesaid application under section 154 of the Act and that the authority concerned, while considering and taking decision on the aforesaid application, will act strictly in accordance with law.

[Md. Nizamuddin, J]

