OD – 2

ORDER SHEET
WPO/1987/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

M/S. WAQT IMPEX PRIVATE LIMITED
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 13th May, 2022.

Appearance:
Mr. Anil Kumar Dugar, Adv.
Mr. Rajarshi Chatterjee, Adv.

Mr. Prithu Dudhoria, Adv.
...For the respondent

The Court : Heard learned advocates appearing for the parties.

In this writ petition petitioner has challenged the impugned order dated 23rd March, 2022 passed under Section 264 of the Income Tax Act, 1961 relating to assessment year 2017-18 on the ground of violation of natural justice by not considering the petitioner's application for adjournment made on 22nd March, 2022 through income tax department's portal, with the reasons for seeking adjournment. Grievance of the petitioner is that neither the said adjournment petition was considered nor rejected nor there is even reference of the aforesaid application for adjournment in the impugned order passed under Section 264 of the Act.

Considering the submissions of the parties, I am not inclined to set aside the impugned order dated 23rd March, 2022 but directing the Principal Commissioner of Income Tax, Kolkata-2/respondent no. 3 to give an opportunity of hearing to the petitioner or its authorised representative and in course of such hearing if the petitioner is able to make out a case in its favour, in that event the respondent no. 3 will modify its order dated 22nd March, 2022 and in case petitioner fails to make out any case in its favour and satisfactory to the respondent no. 3, the impugned order dated 23rd March, 2022 will stand. If the respondent Principal Commissioner of Income Tax concerned after hearing is not satisfied with the contention of the petitioner, he shall pass a speaking order for rejecting petitioner's contention.

With these observations, this writ petition being WPO 1987 of 2022 stands disposed of.

(MD. NIZAMUDDIN, J.)

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