

ORDER SHEET
WPO/2048/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

PIYUSH KEYAL
VS
UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 10TH MAY, 2022.

Appearance:
Mr. Pratyush Jhunhunwala, Adv.
Mr. S. Rudra, Adv.
..for the petitioner

Mr. S. Roy Chowdhury, Adv.
Mr. Soumen Bhattacharjee, Adv.
..for the respondents

The Court : In this writ petition, petitioner has challenged the impugned order dated 23rd March, 2022 under Section 148A(d) of the Income Tax Act, 1961 on the ground of violation of principle of natural justice and non-application of mind on the part of the Assessing Officer concerned in recording that no response to the notice under Section 148A(b) of the Act was given by the petitioner, while it appears from record that petitioner had sought an adjournment on 17th March, 2022 through e-mail in the official portal of the Department. The Assessing Officer neither considered the adjournment application nor rejected it and passed the ex parte order by recording that no response was given to the impugned notice.

Learned Advocate appearing for the respondents could not contradict the allegations of the petitioner which are substantiated by record.

Considering the submissions of the parties, this writ petition being WPO No. 2048 of 2022 is disposed of by setting aside the impugned order dated 23rd March, 2022 with liberty to the petitioner to file objection to the impugned notice dated 11th March, 2022 under Section 148A(b) of the Act within seven days from date and if such objection is filed by the petitioner within the time stipulated herein, the Assessing Officer concerned shall consider the same and pass the speaking order in accordance with law and after giving an opportunity of hearing to the petitioner or its authorised representative and the Assessing Officer will also observe the law and guidelines laid down by the Hon'ble Supreme Court in its recent judgement dated 4th May, 2022 in the case of ***Union of India & Ors. V. Ashish Agarwal in Civil Appeal No. 3005 of 2022.***

(MD. NIZAMUDDIN, J.)