OD – 15

ORDER SHEET
WPO/2118/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SATADAL BANERJEE
VS
INCOME TAX OFFICER, WARD -44(2) KOLKATA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 11TH MAY, 2022.

Appearance:
Mr. J.P. Khaitan, Sr. Adv.
Mr. Sanjay Bhumik, Adv.
Mr. Indranil Banerjee, Adv.
..for the petitioner

Mr. Soumen Bhattacharjee, Adv.
..for the respondents

The Court : Heard learned Advocates appearing for the parties.

In this matter, petitioner has challenged the impugned order dated 29th March, 2022 under Section 148A(d) of the Income Tax Act, 1961 and subsequent notice dated 29th March, 2022 under Section 148 of the Act on the ground of violation of principle of natural justice by not considering the petitioner's application for adjournment dated 24th March, 2022 which was received by the Office of the Assessing Officer on 25th March, 2022 and further it appears from record that Assessing Officer concerned in the impugned order under Section 148A(d) of the Act has recorded that in response to the notice dated 18th March, 2022 petitioner did not file any response which is not fully correct as appears from record. Though petitioner may not have given the reply or objection to the aforesaid notice under Section 148A(d) of the Act but petitioner has prayed for adjournment and there is no reference of such application for adjournment in the impugned order dated 29th March, 2022. It appears from record that petitioner has also filed a response by letter dated 29th March, 2022 which was received by the Office of the respondents on 30th March, 2022 and another response by letter dated 22nd April, 2022.

Considering the submission of the parties and in the interest of justice, petitioner is afforded an opportunity of hearing by setting aside the impugned order dated 29th March, 2022 under Section 148A(d) of the Income Tax Act, 1961 and subsequent notice under Section 148 of the Act by directing the respondent Assessing Officer concerned to pass a fresh order under Section 148A(d) of the Act within fifteen days from date in accordance with law and by observing the principle of natural justice. Before passing the order under Section 148A(d) of the Act the respondent Assessing Officer concerned shall give prior notice of hearing to the petitioner. The petitioner will be entitled to produce relevant documents in support of his case.

(MD. NIZAMUDDIN, J.)

Sbghosh