OD-17

ORDER SHEET
IN THE HIGH COURT AT CALCUTTA
ORIGINAL SIDE

WPO/2286/2022

JAYSHREE CHEMICALS LIMITED
VERSUS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 27th June, 2022

Appearance:
Mr. Abhratosh Majumder, Sr. Adv.
Mr. A. Agarwal, Adv.
Mr. Avra Majumder, Adv.
Mr. F. Ghaffar, Adv.
... for the petitioner.

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

The Court :- Heard learned Advocates appearing for the parties. In this writ petition, petitioner has challenged impugned assessment order dated 30th March, 2022 under Section 144 read with Section 263 of the Income Tax Act, 1961, relating to assessment year 2016-17 on the ground that the impugned order has been passed exparte without serving any notice upon the petitioner before passing the impugned assessment order and this fact is admitted by the Assessing Officer himself in his order and this is a case of clear violation of Principles of Natural Justice since the petitioner was denied any opportunity of hearing during the impugned assessment proceeding.

Mr. Roy Chowdhury, learned Advocate appearing for the respondent Income Tax Authority is not in a position to contradict the aforesaid admitted position as appears from assessment record that the impugned assessment order was passed without serving any notice.

Considering the submission of the parties, this writ petition being WPO/2286/2022 is disposed of by setting aside the aforesaid impugned assessment order dated 30th March, 2022 along with the demand notice in question and the matter is remanded back to the respondent no.2 to pass fresh assessment order after compliance of statutory formalities preferably within twelve weeks from date.

With this observation and direction, this writ petition stands disposed of.

(MD. NIZAMUDDIN, J.)

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