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ORDER SHEET

WPO 1622 of 2021
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

RANGILA FABRICS PRIVATE LIMITED
Vs.
NATIONAL FACELESS ASSESSMENT CENTRE DELHI (EARLIER NATIONAL E-ASSESSMENT CENTRE, DELHI) AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 11th January, 2022

(Via Video Conference)

Mr. Anil Kumar Dugar,
Mr. Rajarshi Chatterjee, Advs.
... for the Petitioner
Mr. Smarajit Roy Chowdhury,
Mr. Soumen Bhattacharjee,
Mr. Tilak Mitra, Advs.
...for the respondents

The Court: Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned assessment order dated 27th September, 2021 under Section 147 read with 144B of the Income Tax Act, 1961 and the impugned show cause notice for penalty under Section 271(1)(b) of the Act on the ground that there is a gross violation of principles of natural justice in passing the impugned assessment order since the respondent Assessing Officer has issued show cause notice on 13th September, 2021 granting time to the petitioner to submit its response by 23:59 hours on 28th September, 2021 against the draft assessment order in question and without waiting for expiry of the time granted to submit the response by the petitioner to the respondent, Assessing Officer passed final assessment order on 27th September, 2021 at 21:05:57 hours and the petitioner could not get an opportunity to file objection to the draft assessment order.

Learned advocate appearing for the respondent Income Tax Authority is not in a position to defend such action of the respondent Assessing Officer in passing the impugned assessment order and subsequent penalty notice by depriving the petitioner its right to file objection to the draft assessment order.

Considering the submissions of the parties, this writ petition being WPO 1622 of 2021 is disposed of by setting aside the impugned assessment order dated 27th September, 2021 and subsequent impugned penalty notice with liberty to proceed afresh after granting fresh opportunity to the petitioner to file objection to the draft assessment order.

(MD. NIZAMUDDIN, J.)

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