14.03.2023.
p.b.
Sl. No.22.

WPA 3532 of 2023

Arijit Chatterjee
Vs.
Principal Chief Commissioner of Income Tax, West Bengal and Sikkim Region & Ors.

Mr. Sayak Chakraborti,
Mr. Suryaneel Das,
Mr. Wrickbrata Roy.
........for the petitioner.
Mr. Om Narayan Rai.
........for the income tax authority.

Heard learned advocates appearing for the parties.

Case of the petitioner is that his father was entitled for income tax refund relating to assessment years 2012-2013, 2013-2014 and 2014-2015 and such admitted refund was paid by cheque in the name of his father but by the time, the aforesaid cheque was delivered his father had already expired and thereafter he being the legal heir approached the respondent authority concerned for making payment to him which he is legally entitled and it is the grievance of the petitioner that in spite of compliance of all formalities including submitting death certificate and succession certificate, till date no payment has been made to the petitioner. It appears from record that for redressal of his grievance, petitioner has made representation before the ACIT, Circle –29, Kolkata, annexing all relevant documents which was duly received by the office of the respondent assessing authority concerned but till date the same has not been considered and no payment has been made to the petitioner.

Considering the facts and circumstances of this case, and submission of the parties, this writ petition being WPA 3532 of 2023 is disposed of by directing the respondent authority concerned to consider and dispose of the aforesaid representation of the petitioner dated 5th July, 2021 being Annexure P-4 to the writ petition in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or his authorized representatives, within a period of eight weeks from the date of communication of this order. If any further formalities under the law is required to be observed by the petitioner, the same shall be communicated to him within two weeks from date and upon compliance of all such formalities, the appropriate order for refund shall be made expeditiously and not beyond the period of eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)