WPA 3836 OF 2023

16.03.2023
Sl no. 12
Ct no. 2
P.M.

KCO Aluminium LLP.
- Vs -
Income Tax Officer, Ward 4(4), Kolkata & Ors.

Mr. Avra Mazumder,
Ms. Alisha Das,
Mr. Suman Bhowmik
... For the Petitioners.

Ms. Smita Das De
... for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 29th March, 2022, under Section 148A(d) of the Income Tax Act, 1961, relating to assessment year 2018-2019 on the ground of violation of principle of natural justice by being deprived of opportunity of personal hearing in spite of its request by letter dated 21st March, 2022.

Ms. Das De learned advocate representing the respondent Income Tax authority concerned opposes this writ petition by contending that ample opportunity of hearing was provided to the petitioner to make out any case against the impugned notice under Section 148A(b) of the Act but she could not produce any document to show that opportunity of personal hearing was given to the petitioner.

Considering the facts and circumstances of the case, the Assessing officer concerned is directed to provide opportunity of personal hearing to the petitioner and if petitioner is able to satisfy the Assessing Officer for dropping out the impugned reassessment proceeding, in that event the Assessing Officer shall withdraw the aforesaid impugned order and drop the impugned proceeding and if petitioner fails to make out a case for dropping out the impugned proceeding the aforesaid impugned order will become effective. Till any hearing is given and any decision is taken after personal hearing the aforesaid impugned order shall remain stayed.

With this observation and direction this writ petition being WPA 3836 of 2023 stands disposed of.

(Md. Nizamuddin, J.)