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WPA 6902 of 2023

Amar Kumar Burnwal
Vs
Deputy Director of Income Tax(Investigation), Unit-6(2) & Ors.

Mr. Rites Goel,
Mr. Udayan Das Gupta
... For the Petitioner.
Mr. Vipul Kundalia,
Mr. Amit Sharma
... For the Income Tax Authorities.

Affidavit-of-service filed by the petitioner be kept with the record.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 4th January, 2023, passed by the Assessing Officer concerned which according to the petitioner is in clear violation of the principle of natural justice and also in violation of the earlier order of this court dated 12th December, 2022, in WPA No.25430 of 2022, by which the respondent/Assessing Officer was specifically asked to give a personal hearing to the petitioner or his authorised representative which has not been done in this case. Without going into the merits of the aforesaid impugned order, on the ground of violation of principle of natural justice, the aforesaid impugned order is set aside since Mr. Kundalia, learned Advocate appearing for the respondents could not satisfy this court on the issue of giving opportunity of personal hearing to the petitioner before passing the aforesaid impugned order. Accordingly, aforesaid impugned order dated 4th January, 2023 is set aside and the matter is remanded back to the Assessing Officer concerned to pass a fresh order in accordance with law and by passing a reasoned and speaking order after giving an opportunity of personal hearing to the petitioner or his authorised representative within four weeks from the date of communication of this order.

Petitioner is also at liberty to approach the Assessing Officer concerned in accordance with law for release of the seized money and items in question.

Petitioner will also be entitled to take all the points raised in this writ petition before the Assessing Officer at the time of hearing.

With this observation and direction this writ petition being WPA 6902 of 2023 is disposed of.

(Md. Nizamuddin, J.)