13.06.2023.
PB
Sl. No.6.

WPA 9402 of 2023

Dhour Jamua Samabay Krishi
Unnayan Samity Limited
Vs
National Faceless Assessment Center,
Income Tax Department & Ors.

Mr. Abhratosh Majumder,
Mr. Avra Mazumder,
Mr. Kausheyo Roy,
Ms. Alisha Das,
Mr. Samrat Das,
Mr. Suman Bhowmik.
... For the Petitioner.
Mr. Smarajit Roychowdhury.
........for the Income Tax.

Heard learned advocates appearing for the parties.

By earlier order of this Court dated 6th June, 2023, Mr. Roychowdhury, learned advocate appearing for the respondent income tax authorities was asked to take instruction about the allegation of violation of principle of natural justice by non-consideration of petitioner's objection to the show-cause notice of hearing issued before passing the impugned order under Section 147 read with Section 144B of the Income Tax Act, 1961 which could not be responded and filed in the portal of the department due to technical snag on 23rd March, 2023 within 7 p.m. and it was filed through e-mail in the official mail address of the department. On perusal of the instruction filed by Mr. Roychowdhury, I find that there is no clear denial of the aforesaid allegation of technical snag in the portal system of the department on the date and time which was prescribed for filing the objection.

Considering the facts and circumstances of the case and in the interest of principle of natural justice the aforesaid impugned order of assessment dated 25th March, 2023 is set aside and the matter is remanded back to the assessing officer concerned to reconsider the matter and pass order afresh after considering the reply/objection of the petitioner dated 23rd March, 2023 along with all the supporting documents which were sent at the official e-mail address as appears at page 55 being Annexure P-8 to the writ petition and after giving an opportunity of hearing, within a period of eight weeks from the date of communication of this order.

It is clarified that this Court has not gone into the merit of the objection of the petitioner and the same shall be decided by the assessing officer concerned by applying its independent judicious mind.

With this observation and direction, this writ petition being WPA 9402 of 2023 is disposed of.

Instruction filed by Mr. Roychowdhury be kept with the record.

(Md. Nizamuddin, J.)