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WPA 20671 of 2022
With
CPAN 646 of 2023

Dinesh Kumar Goyal, HUF
Vs
The Income Tax Officer, Ward-34 (1), Kolkata & Ors.

Mr. R.N. Dutt,
Ms. Sutapa Roy Chowdhury,
Ms. Aratrika Roy,
Mr. Anirban Chatterjee
... For the Petitioner.
Mr. Om Narayan Rai
... For the Respondents.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 28th July, 2022, under Section 148A(d) of the Income Tax Act, 1961 and subsequent notice under Section 148 of the Act relating to the assessment year 2017-2018, on the ground of violation of principles of natural justice by not providing the petitioner opportunity of personal hearing in spite of specifically asking for the same.

Mr. Rai, learned Advocate appearing for the respondents/Income Tax Authority is not in a position to contradict the allegation of the petitioner that no personal hearing was provided to the petitioner.

Considering the facts and circumstances of the case and submission of the parities this writ petition being WPA 20671 of 2022, is disposed of by setting aside the aforesaid impugned order dated 28th July, 2022 and subsequent proceedings solely on the ground of violation of principle of natural justice without going into the merits of the aforesaid impugned order and the matter is remanded back to the Assessing Officer concerned to pass a fresh order in accordance with law after giving an opportunity of personal hearing to the petitioner or its authorised representative. Final order under Section 148A(d) of the Act will be passed within 12 weeks from the date of communication of this order.

In Re : CPAN 646 of 2023.

In view of the order passed on 12th May, 2023, in WPA 20671 of 2022, the contempt application being CPAN 646 of 2023, is disposed of without passing any order.

(Md. Nizamuddin, J.)