26.06.2023.
PB
Sl. No.6.

WPA 11626 of 2023

Gopal Kumar Agarwala
Vs
Assistant Commissioner of
Income Tax, Circle 7(1), Kolkata & Ors.

Mr. Abhratosh Majumder,
Mr. Avra Mazumder,
Mr. Ramesh Kr. Patodia,
Ms. Megha Agarwal,
Mr. Samrat Das,
Mr. Suman Bhowmik,
Mr. Kausheyo Roy.
... For the Petitioner.
Mr. Vipul Kundalia,
Mr. Soumen Bhattacharjee,
Mr. Anurag Roy.
........for the respondent.

Heard both the parties.

By this writ petition, petitioner has challenged the impugned order dated 5th April, 2023, under Section 148A(d) of the Income Tax Act, 1961, relating to the assessment year 2016-17, on the ground that the same was passed without petitioners being able to file any objection or response to the documents relied upon and which were supplied by the Assessing Officer and which were received by the petitioner belatedly after passing of the impugned order due to laches on the part of the petitioner's accountant.

Petitioner should not be made to suffer for negligence of his accountant.

Considering the facts and circumstances of the case and submission of the parties and in the interest of justice, the aforesaid impugned order dated 8th April, 2023 is set aside and the matter is remanded back to the Assessing Officer concerned who will pass a fresh order under Section 148A(d) of the Act on receiving the reply/response to the documents relied upon which has been received by the petitioner, within two weeks from date and if such reply/response is filed by the petitioner within the time stipulated herein, the Assessing Officer concerned shall pass a fresh order under Section 148A(d) of the Act by giving an opportunity of hearing to the petitioner or his authorized representatives, within a period of four weeks from the date of receipt of reply/response. In case of failure on the part of the petitioner to file such reply/response, the impugned order under Section 148A(d) of the Act shall stand revived.

With this observation and direction, this writ petition being WPA 11626 of 2023 is disposed of.

(Md. Nizamuddin, J.)