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WPA 11788 of 2023

Chaitanya Singhal
Vs
The Assistant Commissioner of Income Tax, Circle 43, Kolkata & Ors.

Mr. Avra Mazumder,
Ms. Alisha Das,
Mr. Suman Bhowmik,
Mr. Samrat Das
... For the Petitioner.
Mr. Tilak Mitra
... For the Respondents.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961 dated 13th April, 2023, relating to the assessment year 2016-17 on the ground of violation of principles of natural justice by denying the petitioner opportunity of personal hearing in spite of specifically asking for the same by its letter dated 8th April, 2023 in its objection to the notice under Section 148A(b) of the Act.

The respondent Assessing Officer neither rejected the petitioner's prayer for personal hearing nor he has recorded any reason for not considering the petitioner's prayer for personal hearing as appears on perusal of the aforesaid impugned order.

Considering the facts and circumstances of the case as appears from record and submission of the parties, without going into the merits of the aforesaid impugned order under Section 148A(d) of the Act, and all subsequent proceedings, on the ground of violation of principles of natural justice by denying the petitioner opportunity of personal hearing, the same are set aside and the matter is remanded back to the Assessing Officer concerned to pass a fresh order under Section 148A(d) of the Act by giving opportunity of personal hearing and after considering the objection filed by the petitioner dated 8th April, 2023, within a period of eight weeks from the date of communication of this order.

With this observation and direction, this writ petition being WPA 11788 of 2023 is disposed of.

(Md. Nizamuddin, J.)