21.06.2023
PB
Sl. No.12.

WPA 12137 of 2023

Siddharth Manpuria
Vs
Income Tax Officer, Ward 49(1),
Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Suman Bhowmik,
Mr. Samrat Das.
... For the Petitioner.
Mr. Prithu Dudhoria.
.......for the respondents.

Heard learned advocates appearing for the parties.

By this writ petition petitioners have challenged the impugned order dated 29th July, 2022, under Section 148A(d) of the Income Tax Act, 1961, relating to the assessment year 2014-2015 and subsequent order dated 25th May,2023 passed under Section 147 of the Act during the pendency of the writ petition by way of supplementary affidavit. Petitioner submits that on a wrong notion that since petitioner has filed the writ petition challenging the impugned order under Section 148A(d) of the Act, he neither participated in the proceedings subsequent to the proceeding under Section 148A(d) of the Act nor prayed for any adjournment before the Assessing Officer for not proceeding with the matter during the pendency of this writ petition. Petitioner submits that in the interest of principle of natural justice, petitioner should be allowed at least to participate in the proceeding subsequent to the impugned order under Section 148A(d) of the Act and notice under Section 148 of the Act.

Considering the facts and circumstances of the case and in the interest of natural justice, the impugned assessment order under Section 147 of the Act dated 22nd May, 2023 is set aside and the matter is remanded back to the Assessing Officer concerned to proceed afresh from the stage of issuance of notice dated 29th July, 2022 under Section 148 of the Act and pass fresh assessment order under Section 147 of the Act by following due procedure of law within a period of 12 weeks from the date of communication of this order.

With this observation and direction, this writ petition being WPA 12137 of 2023 is disposed of.

(Md. Nizamuddin, J.)