WPA 12602 OF 2023

21.06.2023
Sl no. 18
Ct no. 2
P.M.

Himadri Khan.
- Vs -
Union of India & Ors.

Mr. Abhrotosh Majumdar, Sr. Adv.,
Mr. Avra Mazumder,
Mr. Kausheyo Roy
… for the petitioner
Mr. Aryak Dutt
… for Union of India.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned penalty order under Section 270A of the Income Tax Act, 1961, dated 25th January, 2022, relating to assessment year 2018-2019 which is not an appellable order and petitioner has no other alternative remedy.

Mr. Dutt, learned advocate appearing for the respondent Income Tax authority submits that the application in Form 68 which was filed before the jurisdictional assessing officer was not intimated or communicated to the National Faceless Assessment Center due to the lack of coordination between the two departments.

Considering the facts and circumstances of this case the aforesaid impugned penalty order dated 25th January, 2022 is set aside on condition that petitioner will upload Form 68 in the official portal of National Faceless Assessment Center within seven days from date and on filing of such Form the authority concerned shall consider the same and after affording opportunity of hearing to the petitioner or its authorized representatives shall take a fresh decision with regard to the passing fresh penalty order, if any.

With this observation and direction this writ petition being WPA 12602 of 2023 stands disposed of.

(Md. Nizamuddin, J.)