WPA 12745 OF 2023

21.06.2023
Sl no. 23
Ct no. 2
P.M.

Satindra Nath Basu
- Vs -
Assistant Commissioner of
Income Tax, Circle - 25, Kolkata & Ors.

Mr. Abhrotosh Majumdar, Sr. Adv.,
Mr. Avra Mazumder,
Mr. Kausheyo Roy
… for the petitioner

Mr. Tilak Mitra
… for the respondent.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by action of the respondent Income Tax authority concerned in denying him the refund of tax which according to the petitioner, was deducted though it was exempted under Section 10(10C) of the Income Tax Act, 1961 during the relevant assessment year 2004-2005. In addition, petitioner submits that there is a judgement of the Hon'ble Supreme Court and relevant circular of the Board which are in his favour and the same has not been considered by the Income Tax authority concerned in spite of his representation in this regard before the ITO ward 29(2), made on 13th December, 2022.

Details of the grievance of the petitioner would appear from the said representation.

Mr. Majumder, learned senior advocate appearing for the petitioner submits that appropriate authority for consideration of such representation for redressal of grievance is Principal Chief Commissioner of Income Tax , West Bengal and Sikkim.

Considering the facts and circumstances of this case and submission of the parties this writ petition being WPA 12745 of 2023 is disposed of by granting liberty to the petitioner to make a fresh representation for redressal of the aforesaid grievance relating to refund by relying on the judgements of the Hon'ble Supreme Court and the relevant circular of CBDT, before the Principal Chief Commissioner of Income Tax, West Bengal and Sikkim/respondent No. 3 within a period of two weeks from date and if such representation is made by the petitioner within the time stipulated herein the same shall be considered by the respondent No. 3 in accordance with law and by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioner or his authorized representatives within a period of four weeks from the date of communication of this order.

With this observation and direction this writ petition stands disposed of.

(Md. Nizamuddin, J.)