WPA 13989 OF 2023

03.07.2023
Sl no. 17
Ct no. 2
P.M.

Shri Chaitanya Singhal.

- Vs –

Assistant Commissioner of Income Tax, Circle 43, Kolkata & Ors.

Mr. Avra Mzumder,
Ms. Alisha Das,
Mr. Samrat Das,
Mr. Suman Bhowmik
... for the petitioner

Mr. Tilak Mitra ... for the respondent.

Heard learned advocates appearing for the parties.

The affidavit of service filed in Court today be kept with the record.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961 dated 10th April, 2023, relating to the assessment year 2019-20, 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 it 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 merit of the aforesaid impugned order under Section 148A(d) of the Act, and all subsequent proceeding, on the ground of violation of principles of natural justice by denying the petitioner personal opportunity of 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 13989 of 2023 is disposed of.

(Md. Nizamuddin, J.)