WPA 15201 OF 2023

12.07.2023
Sl no. 25
Ct no. 2
P.M.

Smt. Laxmi Rani Samadder.

- Vs –

The Income Tax Officer, Ward 50(1), Kolkata & Ors.

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

Mr. S. Roy Chowdhury
... for the respondents.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned assessment order dated 29th May, 2023 under Section 147 read with Section 144B of the Income Tax Act, 1961 relating to assessment year 2016-2017 on the ground of violation of principle of natural justice by the assessing officer by not providing the petitioner opportunity of personal hearing through video conferencing as requested by her letter dated 20th May, 2023. Though the aforesaid impugned assessment order is an appellable order but in view of violation of principle of natural justice which is patent on perusal of the aforesaid impugned order from which nowhere it appears that petitioner's request for personal hearing was either considered or rejected, the aforesaid impugned assessment order is set aside and the matter is remanded back to the assessing officer concerned to pass a fresh assessment order by considering petitioner's request made by her letter dated 20th May, 2023, for personal hearing and such final assessment order shall be passed within eight weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 15201 of 2023 stands disposed of.

(Md. Nizamuddin, J.)