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WPA 21591 of 2023

Midnapore Agro United Hatchery Pvt. Ltd.
Vs
The Assessing Officer, Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, New Delhi & Ors.

Mr. Avra Mazumder,
Ms. Alisha Das,
Mr. Kausheyo Roy,
Mr. Samrat Das,
Mr. Suman Bhowmik
... For the Petitioner.
Mr. Prithu Dudhoria
... For the Respondents.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned penalty proceedings under Section 271(1)(c) of the Income Tax Act, 1961 dated 11th August, 2023, relating to the assessment year 2011-12 on the ground of violation of principles of natural justice by not considering its three objections which were duly received and acknowledged by the department and yet the Assessing Officer has recorded in his impugned order that no such objections have been filed and which on the face of it is perverse and furthermore since those objections have not been considered while passing the impugned order it amounts to patent violation of principles of natural justice and as such in spite of the impugned order being an appealable order, in view of the aforesaid facts the same is not sustainable in law and accordingly the aforesaid impugned order of penalty is set aside and the matter is remanded back to the Assessing Officer concerned to pass fresh order after considering the aforesaid three objections filed by the petitioner in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its authorised representative, within a period of eight weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 21591 of 2023 is disposed of.

(Md. Nizamuddin, J.)