05.10.2023
Sl no. 13
Ct no. 2
P.M.

WPA 23389 OF 2023

Palashpai Jotekeshab SKUS Ltd.
- Vs -
National Faceless Assessment Centre.

Mr. Avra Mazumder,
Mr. Nilanjan Bhattacharya,
Mr. Suman Bhowmik,
Mr. Kausheyo Roy,
Mr. Samrat Das

... for the petitioner

Mr. Aryak Dutt

... for the respondent

Heard learned advocates appearing for the respective parties.

By this writ petition, petitioner has challenged the impugned penalty order dated 24th August, 2023 under Section 271B of the Income Tax Act relating to assessment year 2018-2019 on the ground of violation of principle of natural justice by not considering its objection/reply filed on 10th August, 2023 in response to the notice dated 4th August, 2023, though it was filed by the delay of one day but not before passing of the impugned order which was passed on 24th August, 2023.

Considering the facts and circumstances of this case and submission of the parties, in spite of availability of alternative remedy, on the ground of violation of principle of natural justice the aforesaid impugned order dated 24th August, 2023 is set aside and the matter is remanded back to the assessing officer concerned to pass a fresh speaking order in accordance with law and after considering the aforesaid reply of the petitioner dated 10th August, 2023 being annexure P/4 to the writ petition, within a period of eight weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 23389 of 2023 stands disposed of.

(Md. Nizamuddin, J.)