17.11.2023
PB
Sl. No.45.

WPA 24060 of 2023

Rekha Rungta
Vs
Income Tax Officer, Ward No.40(1), Kolkata & Ors.

Mr. Avra Mazumder,
Ms. Alisha Das,
Ms. Elina Dey,
Mr. Samrat Das,
Mr. Suman Bhowmik.
... For the Petitioner.

Mrs. Smita Das De.
.......for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961, dated 21st April, 2023 relating to the assessment year 2019-20, on the ground that the aforesaid impugned order has been passed by not considering and even not referring two replies filed by the petitioner dated 28th March, 2023 and 14th April, 2023. Petitioner further submits that the allegation of the Assessing Officer against the petitioner with regard to the alleged fresh introduction of unsecured loan of Rs.61,60,658/-, the same was not substantiated by supporting documents by the Assessing Officer and the aforesaid order is not sustainable since the aforesaid amount was already declared by the petitioner in her return and the petitioner had already filed supporting documents. Petitioner further submits that the Assessing Officer has no material and has not even disclosed the materials, if he has any, to establish the aforesaid amount as undisclosed. These are matters of facts and evidence which cannot be appreciated by the writ court, but there is allegation of violation of principle of natural justice by the Assessing Officer in not considering the aforesaid two replies of the petitioner, I am of the view that the matter should be remanded back to the Assessing Officer concerned to pass a fresh order only on the aforesaid issue by giving opportunity to the petitioner to produce relevant documents in support of its case with regard to the aforesaid unsecured loan and the Assessing Officer shall also consider the aforesaid two replies filed by the petitioner before passing any fresh order on the aforesaid issue, within a period of 8 weeks from the date of communication of this order.

With this observation and direction, this writ petition being WPA 24060 of 2023 is disposed of.

(Md. Nizamuddin, J.)