**WPA 25032 OF 2023**

**29.11.2023**
Sl no. 13
Ct no. 2
P.M.

**Bengal Peerless Housing Development Company Ltd.**
**- Vs -**
**Assistant Commissioner of Income Tax, Circle 7(1), Kolkata & Ors.**

Mr. Abhraosh Majumdar, Sr. Adv.
Mr. Avra Mazumder,
Mr. Kausheyo Roy,
Mr. Suman Bhowmik,
Mr. Samrat Das
... for the petitioner

Ms. Smita Das De
... for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 20th September 2023 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2019-2020 passed on the basis of an earlier order of this Court dated 14th August, 2023 in WPA 17425 of 2023 by which the respondent Assessing officer was asked to pass a fresh order after giving an opportunity of hearing to the petitioner or its authorised representatives which according to the petitioner has not been complied with fully and in letter and spirit of the order dated 14th August, 2023 though it seems from the notice dated 16th August, 2023 that petitioner was given opportunity of hearing but in fact no opportunity of hearing was given to the petitioner as appears from record.

It also appears from record that the petitioner by its letter dated 25th August, 2023 had specifically asked for personal hearing but the same was not considered and rather assessing officer recorded in annexure A2 to the impugned order that petitioner had not asked for any personal hearing which is contrary to record and perverse.

Ms. Das De, learned advocate representing the respondent Income Tax authority could not show any document to establish that the request of the petitioner by letter dated 25th August, 2023 for personal hearing was considered by the respondent Assessing Officer.

From the facts and circumstances of this case it appears that in passing the impugned order under Section 148A(d) of the Act the Assessing authority has violated the principle of natural justice by not considering the request of the petitioner for personal hearing.

Considering the facts and circumstances of this case as recorded herein above the impugned order dated September 20, 2023 is set aside and the matter is remanded back to the respondent

Assessing authority concerned to pass a fresh order after giving effective opportunity of personal hearing to the petitioner, within a period of six weeks from the date of communication of this order

With this observation and direction this writ petition being WPA 25032 of 2023 is disposed of.

**(Md. Nizamuddin, J.)**