

06.12.2023
PB
Sl. No.9.

WPA 26497 of 2023

Bangladesh Steel Re-Rolling Mills Ltd.
Vs
Union of India & Ors.

Mr. Pranit Bag,
Mr. Pradeep Jewrajka,
Ms. Pooja Jewrajka.
... For the Petitioner.
Mr. Om Narayan Rai.
.....for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 17th October, 2023, under Section 92CA(3) of the Income Tax Act, 1961, on the ground of violation of principle of natural justice by denying the petitioner opportunity of personal hearing in spite of specifically asking for the same by its letter dated 5th October, 2023.

Mr. Rai, learned advocate representing the respondent could not satisfy this Court with any supporting documents to show that the request of the petitioner for personal hearing was considered. It also does not reflect from the aforesaid impugned order that the petitioner was given opportunity of personal hearing.

Considering the facts and circumstances of the case as appears from record and submission of the parties, this writ petition being WPA 26497 of 2023 is disposed of solely on the ground of violation of principle of natural justice without going into the merit of the impugned assessment order and the matter is remanded back to the respondent authority concerned to pass a fresh order after giving opportunity of personal hearing to the petitioner or its authorized representatives, within a period of eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)