OD –8

ORDER SHEET
WPO/900/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SUNIL SARAF
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 8th May, 2023.

Appearance:
Mr. Abhratosh Majumder, Sr. Adv.
Mr. Protyush Jhunjhunwala, Adv.
Mr. Kousheyo Roy, Adv.
...For the Petitioner
Mr. Om Narayan Rai, Adv.
.....For the Respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 31st March, 2023, passed under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2019-20 on the ground of violation of principles of natural justice by not providing the copies of statements and the documents upon which assessing officer has relied while passing the aforesaid impugned order in spite of specifically asking for by the petitioner by his letter on 25th March, 2023 and passing the aforesaid impugned order even without giving any response to the same according to the petitioner.

Mr. Rai, learned advocate appearing for the respondent Income Tax Authority could not satisfy this Court with any document or material to show that the aforesaid representations/requests of the petitioner dated 25th March, 2023 was complied with before passing the aforesaid impugned order by providing the statements and the documents asked for by the petitioner by the aforesaid representations.

Considering the facts and circumstances of the case as appears from record and submissions of the parties, this writ petition being WPO 900 of 2023 is disposed of by setting aside the aforesaid impugned order dated 31st March, 2023, under Section 148A(d) of the Act and the matter is remanded back to the assessing officer concerned to pass a fresh order in accordance with law after supplying the document or information as has been asked for by the petitioner by his letter dated 25th March, 2023 and in case where in supplying any document practical difficulty is found, in that case petitioner will be allowed to have inspection of the same and take note of that, final order should be passed within a period of twelve weeks from the date of communication of this order.

(MD. NIZAMUDDIN, J.)

TR/