OD –4

ORDER SHEET

WPO/933/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SURESH KUMAR GUPTA
VS
INCOME TAX OFFICER WARD 40/1 AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 15th May, 2023.

Appearance:
Mr. Rites Goel, Adv.
...For the Petitioner
Mr. Vipul Kundalia, Adv.
Mr. Soumen Bhattacharjee, Adv.
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 8th April, 2023 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2016-17 inter alia on the ground of violation of principles of natural justice by not providing any opportunity of personal hearing in spite of specifically asking for the same as appears from record.

Mr. Kundalia, learned advocate representing the respondent Income Tax Authority fairly concedes the aforesaid allegation of the petitioner.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPO 933 of 2023 is disposed of by setting aside the aforesaid impugned order dated 8th April, 2023 and subsequent proceedings and the matter is remanded back to the assessing officer concerned to pass fresh order in accordance with law after providing opportunity of personal hearing to the petitioner or his authorised representative within two weeks from the date of communication of this order and pass a final order within six weeks from the date of communication of this order.

It is needless to mention that no adjournment shall be granted to the petitioner.

(MD. NIZAMUDDIN, J.)

TR/