

ORDER SHEET
WPO/1212/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

M P BIRLA FOUNDATION
VS
INCOME TAX OFFICER WARD 1(4) EXEMPT KOL AND ANR.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 22nd June, 2023.

Appearance:
Mr. J.P. Khaitan, Sr. Adv.
Mr. Prottyush Jhunjhunwala, Adv.
Mr. Mrigank Kejriwal, Adv.
...For the Petitioner
Mr. Aryak Dutt, Adv.
...For the Respondents

The Court: Heard learned counsel appearing for the parties.

Affidavit of service filed in Court be kept with the records.

By this writ petition, petitioner has challenged the impugned order dated 21st April, 2023 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 considering its objections dated 19th April, 2023 and 20th April, 2023 which were filed belatedly.

Considering the facts and circumstances of this case and submissions of the parties and that the petitioner being an educational institution, which has filed the objections/representations though belatedly, I am of the view that it should have been considered by the assessing officer since the same was filed at least before passing the aforesaid impugned order. The aforesaid impugned order dated 21st April, 2023 and all subsequent proceedings are set aside and the matter is remanded back to the assessing officer

concerned to pass fresh speaking order in accordance with law, after giving opportunity of hearing to the petitioner or its authorised representative and by taking into consideration the aforesaid objections of the petitioner dated 19th April, 2023 and 20th April, 2023, within a period of eight weeks from the date of communication of this order.

It is clarified that this Court has not gone into the merit of the aforesaid objections and the assessing officer shall consider the same strictly in accordance with law.

With these observations and directions, this writ petition being WPO 1212 of 2023 stands disposed of.

(MD. NIZAMUDDIN, J.)

TR/

