OD –6

ORDER SHEET
WPO/1303/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

BINA AGARWAL
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 25th July, 2023.

Appearance:
Mr. A.K. Upadhyay, Adv.
Mrs. Shobha Upadhyay, Adv.
...For the Petitioner
Mr. Tilok Mitra, Adv.
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order, dated 30th May, 2023 under Section 147 read with Section 144B of the Income Tax Act, 1961, relating to assessment year 2016-17 on the ground that not only the aforesaid order is illegal rather it has been passed in violation of the order of this Court dated 5th September, 2022 in petitioner's own case in WPO 2457 of 2022 and assessing officer has committed Contempt of Court also since by the aforesaid order dated 5th September, 2022 the order under Section 148A(d) of the Act and all subsequent proceedings in respect of the same assessment year were quashed without granting any liberty to the assessee petitioner to proceed afresh.

On perusal of the aforesaid impugned assessment order I find that the allegation of the petitioner is substantially correct and Mr. Mitra, learned advocate appearing for the respondents does not support either the impugned assessment order or the conduct of such assessing officer. It is expected that the Principal Chief Commissioner of Income Tax, West Bengal shall take note of this order and see that in future the assessing officers do not pass such orders by committing Contempt of Court. Accordingly, this writ petition being WPO 1303 of 2023 is disposed of by setting aside the impugned assessment order dated 30th May, 2023.

Mr. Mitra, learned advocate appearing for the respondent Income Tax Authority shall communicate this order to the Principal Chief Commissioner of Income Tax, Kolkata and West Bengal.

(MD. NIZAMUDDIN, J.)

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