OD –7

ORDER SHEET
WPO/1414/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

DARPAN VINIMAY PRIVATE LIMITED AND ANR
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 2nd August, 2023.

Appearance:
Mr. Arvind Agarwal, Adv.
Mr. Farhan Ghaffar, Adv.
...For the Petitioner
Mrs. Smita Das De, Adv.
...For the Respondents

The Court: Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order passed by the CIT (Appeals) concerned under Section 250 of the Income Tax Act, 1961 dated 11th May, 2023, relating to assessment year 2011-12, which is further appealable before the Income Tax Tribunal on the ground that no opportunity of hearing was granted to the petitioner and violation of principles of natural justice was committed.

On perusal of the aforesaid impugned order, particularly paragraph 5.4 of the order I find that thrice opportunity of hearing was given to the petitioner but petitioner did not avail the same and as such CIT (Appeals) had no option but to pass an order on the basis of available record.

In view of discussion made above, I am not inclined to interfere with the aforesaid impugned order of the CIT (Appeals) and grant any relief to the petitioner except extending the time to file appeal before the Tribunal against the aforesaid impugned order of the CIT (Appeals) for a period of two weeks from date on considering the prayer made by the petitioner and in the interest of justice. In case appeal is filed before the Tribunal within the time stipulated herein against the impugned order of the CIT (Appeals), learned Tribunal shall consider and dispose of the same on merit without raising the point of limitation.

With these observations and directions, this writ petition being WPO1414 of 2023 stands disposed of.

(MD. NIZAMUDDIN, J.)

TR/