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ORDER SHEET
WPO/1423/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

GOVIND KUMAR SHAH
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 4th September, 2023.

Appearance:
Mr. Abhratosh Majumder, Sr. Adv.
Mr. Pratyush Jhunjhunwala, Adv.
Mr. Samit Rudra, Adv.
Ms. Sretapa Sinha, Adv.
Mr. Kausheyo Roy, 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 under Section 148A(d) of the Income Tax Act, 1961, dated 7th April, 2023 relating to assessment year 2019-20 inter alia on the ground of violation of principles of natural justice by not providing opportunity of personal hearing to the petitioner in spite of specifically asking for the same.

Considering the facts and circumstances of the case and in the interest of justice, the aforesaid impugned order under Section 148A(d) of the Act is set aside and matter is remanded back to the assessing officer concerned to pass a fresh order under Section 148A(d) of the Act by providing personal hearing to the petitioner and pass a reasoned and speaking order within a period of eight weeks from the date of communication of this order.

So far as petitioner's request for providing document indicating in his replies dated 16th and 23rd March, 2023 are concerned, the same shall be considered confining to any connection and relevance to the petitioner only any document relating to any third party which has got nothing to do with the petitioner shall not be furnished to the petitioner.

With these observations and directions, this writ petition being WPO 1423 of 2023 is disposed of.

(MD. NIZAMUDDIN, J.)

TR/