OD –12

ORDER SHEET
WPO/1771/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

PRAMOD KUMAR MADHOGARHIA
VS
INCOME TAX OFFICER, WARD 47(1), KOLKATA AND ORS

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

Appearance :
Md. Javed Ahamed Khan, Adv.
Md. T. Ahamed Khan, Adv.
Mr. Bhaskar Sengupta, Adv.
...for the petitioner
Mr. Aryak Dutt, Adv.
...for the respondent

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 29th March, 2023 and subsequent notice under Section 148 of the Act relating to assessment year 2019-20 on the ground of violation of principles of natural justice by denying the petitioner opportunity of personal hearing in spite of specifically asking for the same vide letter dated 13th March, 2023 being annexure P-2 to the writ petition.

Mr. Dutt, learned advocate representing the respondent Income Tax Authority in opposing the writ petition though argues on merit of the impugned order but nowhere from the impugned order he could show or from any other document that the petitioner's request of personal hearing by his letter dated 13th March, 2023 was considered.

Considering the facts and circumstances of the case as appears from record and submission of the parties, without going into the merit of the impugned order, on the ground of violation of principles of natural justice alone the aforesaid impugned order dated 29th March, 2023 under Section 148A(d) of the Act and subsequent notice under Section 148 of the Act are set aside and the matter is remanded back to the assessing officer concerned to pass a fresh order after giving opportunity of personal hearing to the petitioner or his authorised representative within eight weeks from the date of communication of this order.

With these observations and directions, this writ petition being WPO 1771 of 2023 stands disposed of.

(MD. NIZAMUDDIN, J.)

TR/