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ORDER SHEET
WPO/1797/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

APEEJAY TEA LIMITED
VS
DEPUTY/ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 4(1), KOLKATA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 7th December, 2023.

Appearance :
Mr. Abhratosh Majumder, Sr.Adv.
Mr. Avra Majumder, Adv.
Mr. Kausheyo Roy, Adv.
Mr. Samrat Das, Adv.
Ms. Elina Dey, Adv.
Ms. Alisha Das, Adv.
...for the petitioner
Mr. Om Narayan Rai, Adv.
...for the respondent

The Court: Heard learned counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned notices under Section 142(1), 143(2), show cause notice dated 17th October, 2023 and notice under Section 143(3) of the Income Tax Act, 1961 all related to assessment year 2016-17 being annexures P-12, P-13, P-14 and P-15 to the writ petition on the ground of violation of principles of natural justice by giving time to the petitioner to respond the same less than 24 hours which are matters of record. It is well-settled position of law that opportunity of hearing in observation of principles of natural justice always means effective opportunity of hearing and not a mere idle formality.

Mr. Rai, learned advocate representing the respondent Income Tax Authority could not contradict the aforesaid allegation of the petitioner which was substantiated from record.

Considering the facts and circumstances of the case recorded hereinabove and submission of the parties, this writ petition being WPO 1797 of 2023 is disposed of by quashing the aforesaid impugned orders being annexures P-12, P-13, P-14 and P-15 to the writ petition. The respondent assessing officer concerned shall be entitled to issue fresh notices in accordance with law.

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

(MD. NIZAMUDDIN, J.)

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