

ORDER SHEET

WPO/3278/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WEST BENGAL UNIVERSITY OF ANIMAL AND FISHERY SCIENCES AND
ANR.
VS
UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 3rd January, 2023.

Appearance:
Mr. Arvind Agarwal, Adv.
Mr. Farhan Ghaffar, Adv.
...For the Petitioner

Mr. Om Narayan Rai, Adv.
...For the Revenue

The Court: Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 3rd February, 2021, under Section 264 of the Income Tax Act, 1961 dismissing the revisional application of the petitioner on mere technical ground that the revision petition in question was not accompanied with the challan of revision fee and not on merit of the application.

On perusal of the impugned order, I find that the allegation of the petitioner is substantially true and taking into consideration that the petitioner is fully State Government aided educational institution and that the petitioner has already paid the revision fee and challan has been annexed to this writ petition, I am inclined to set aside the aforesaid impugned order dated 3rd February, 2021 and the matter is remanded back to the revisional Authority to consider and dispose of the application of the

petitioner under Section 264 of the Income Tax Act, 1961 in accordance with law and by passing a reasoned and speaking order after giving opportunity of hearing to the petitioner or its authorised representative, within a period of eight weeks from the date of communication of this order. In view of the setting aside of the impugned order, all legal consequences will follow.

This writ petition being WPO 3278 of 2022 is accordingly disposed of.

(MD. NIZAMUDDIN, J.)

TR/