OD –2

ORDER SHEET

WPO/3348/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

NAVEEN KUMAR AGARWAL
VS
INCOME TAX OFFICER WARD 44/1 AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 11th January, 2023.

Appearance:
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
...For the Petitioner

Mr. S. Roy Chowdhury, Adv.
Mr. Soumen Bhattacharya, Adv.
...For the Revenue

The Court: Heard learned counsel appearing for the parties.

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

Petitioner has filed this writ petition being aggrieved by the action of the respondent Income Tax Authority in raising the demand and penalty in respect of assessment year 2013-14 without serving the assessment order itself under Section 143(3) of the Act or uploading the said assessment order in the official portal of the department.

Mr. Roy Chowdhury, learned advocate representing the respondent Income Tax Authority submits that due to some technical snag it has occurred that the assessment order in question could not be uploaded or served, however, he submits that within seven working days from date the assessment order will be served upon the petitioner to enable him to file appeal against the same.

Needless to mention that the limitation for filing the appeal will run from the date of service of such assessment order.

With these observations and directions, this writ petition being WPO 3348 of 2022 is disposed of.

(MD. NIZAMUDDIN, J.)

TR/