**WPA 59 OF 2024**

**08.01.2024**
Sl no. 16

Ct no. 2
P.M.

**Zafar Alam Shaharyar, Director of M/s. Vaibhavlazmi Commodities Private Limited**
**- Vs -**
**Income Tax Officer, Ward No. 13(1), Kolkata & Ors.**

Mr. Avra Mazumdar,
Mr. Suman Bhowmik,
Ms. Alisha Das,
Mr. Samrat Das,
Ms. Elina Dey
... for the petitioner.

Mr. Vipul Kundalia
... for the respondent Income Tax Authorities

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 30th November, 2023, under Section 271(1) (c) of the Income Tax Act, 1961 on the ground of violation of principle of natural justice and non application of mind, by contending that in the aforesaid impugned order it has been recorded that no response has been given by the petitioner or received by the department against the notice dated 27th October, 2023 which petitioner has given its response by letter dated 31st October, 2023 being annexure P/19 to the writ petition. Without going into the merit of the aforesaid impugned penalty order, on the ground of violation of principle of natural justice and non application of mind alone, the aforesaid impugned order dated 30th November, 2023 is set aside and the matter is remanded back to the Assessing Officer concerned to pass a fresh speaking order in accordance with law after giving opportunity of hearing to the petitioner or its authorised representatives and by taking into consideration the aforesaid reply of the petitioner dated 31st October, 2023, within a period of eight weeks from the date of communication of this order.

In course of hearing before the Assessing Officer, petitioner shall be at liberty to take all the points raised in this writ petition.

Accordingly this writ petition being WPA 59 of 2024 is disposed of.

**(Md. Nizamuddin, J.)**