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09.04.2024
Ct. No.02
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 8796 of 2024

LGW Industries Limited
Vs.
Assessment Unit, Income Tax Department & Ors.

Mr. Abhratosh Majumder, Sr. Adv.
Mr. Avra Mazumder
Mr. Ramesh Patodia
Ms. Megha Agarwal
Mr. Suman Bhowmik
Mr. K. Roy
Mr. Samrat Das
... For the petitioner

Mr. Om Narayan Rai
... For the respondents

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned assessment order dated 7th March, 2024, under Sections 147/144B of the Income Tax Act, 1961, on the ground of violation of principle of natural justice by not providing reasonable opportunity of hearing and to file reply to the show cause notice dated 27th February, 2024 before passing the impugned assessment order.

Petitioner submits that the petitioner could not submit the reply to the aforesaid show cause notice and participate in the hearing due to illness of the father of its Chartered Accountant and in this regard petitioner has annexed all the supporting medical documents before the Assessing Officer which were not considered by him. Petitioner has annexed all those medical documents with this writ petition also.

Considering the facts and circumstances of the case as appears from record and submission made by the parties and in the interest of justice, the impugned assessment order dated 7th March, 2024 is set aside by extending the time to submit the reply to the aforesaid show cause notice by ten days from date and the Assessing Officer concerned shall pass a fresh assessment order by taking into consideration such reply to be filed by the petitioner and by providing opportunity of personal hearing to the petitioner or its authorised representative, within a period of 15 days from date of receipt of such reply, without granting any unnecessary adjournment to the petitioner.

It is clarified that this Court has not gone into the merit of the assessment while setting aside the impugned assessment order and it is set aside only on the ground of violation of principle of natural justice and, as such, while passing the fresh assessment order, the Assessing Officer shall pass the same on its own merit of the case.

In case of failure on the part of the petitioner to submit the objection/reply to the show cause notice within the time stipulated herein, the impugned assessment order shall stand revived.

With the aforesaid observation and direction, this writ petition, being WPA 8796 of 2024, is disposed of.

Urgent photostat certified copy of this order, if applied for, be given to the parties, upon compliance of necessary formalities.

(Md. Nizamuddin, J.)