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10.04.2024
Ct. No.02
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 8952 of 2024

Juhi Advisory Private Limited
Vs.
Income Tax Officer, Ward No.7(1), Kolkata & Ors.

Mr. Avra Mazumder
Mr. Samrat Das
Mr. Suman Bhowmik
Ms. Alisha Das
Ms. Elina Dey
... For the petitioner

Ms. Smita Das De
... For the respondents

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order dated 23rd June, 2023 under Section 147 read with Section 144B of the Income Tax Act, 1961 relating to assessment year 2018-19, on the ground of alleged violation of principle of natural justice by not furnishing relevant documents on the basis of which Assessing Officer has come to the finding that there was unexplained investment of Rs.30.90 crores in spite of specifically asking by the petitioner for furnishing copies of those documents by its letter dated 20th January, 2024.

Considering the facts and circumstances of the case and submission of the parties, this writ petition, being WPA 8952 of 2024, is disposed of by setting aside the impugned assessment order to the extent of the issue of alleged transaction of Rs.30.90 crores information of which was available to the Assessing Officer from the Investigation Wing's Inside Portal and with a direction to furnish the said material received by the Assessing Officer from Investigation Wing, within two weeks from the date of communication of this order and the petitioner will be entitled to file further reply to the same within two weeks from the date of receipt of such material and the Assessing Officer shall pass a fresh assessment order on considering such reply and by providing opportunity of hearing, either physically or through video conferencing, to the petitioner within eight weeks from the date of receipt of such reply.

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

(Md. Nizamuddin, J.)