OD –3

ORDER SHEET

WPO/168/2024
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SHIV KUMAR SARAF
VS
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX ROOM NO. 6, KOLKATA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 22nd March, 2024.

Appearance:
Mr. Anirban Banerjee, Adv.
...For the Petitioner

Mr. Aryak Dutt, Adv.
...for respondent no. 2

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order dated 1st February, 2024 under Section 147 read with Section 144/144B of the Income Tax Act, 1961 relating to assessment year 2019-20 on the ground of violation of principles of natural justice by not allowing the petitioner to have personal hearing in spite of his specific request by communication dated 19th January, 2024.

Mr. Dutt, learned advocate representing the respondent Income Tax Authority could not satisfy this Court with any document to establish that the aforesaid request of the petitioner for personal hearing by video conferencing was considered by the respondent Income Tax Authority concerned before passing the impugned assessment order.

Though this Writ Court is very reluctant to interfere with any assessment order which is an appealable order under the Act, but in view of violation of principles of natural justice in this case, I am inclined to set aside the aforesaid impugned assessment order and remand the matter back to the respondent Income Tax Authority concerned to pass a fresh assessment order after giving opportunity of personal hearing through video conferencing and such assessment order shall be passed within twelve weeks from the date of communication of this order. The impugned assessment order has been set aside only on the ground of violation of principles of natural justice without going into the merit of the same.

With these observations, this writ petition being WPO 168 of 2024 is disposed of.

(MD. NIZAMUDDIN, J.)

TR/