OD –13

ORDER SHEET
WPO/291/2024
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

ARISTRO CAPITAL MARKET LIMITED
VS
ASSISTANT COMMISSIONER OF INCOME TAX OFFICER, CENTRAL CIRCLE 4(3) KOLKATA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 8th April, 2024.

Mr. Avra Mazumder, Adv.
Ms. Alisha Das, Adv.
Mr. Suman Bhowmik, Adv.
Mr. Samrat Das, Adv.
…for the petitioner
Mr. Tilak Mitra, Adv.
…for the respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order dated 22nd March, 2024, under Section 143(3) of the Income Tax Act, 1961 relating to assessment year 2022-23 on the ground of violation of principles of natural justice by contending that before passing the impugned order no show cause notice was issued and as such petitioner had got no scope to file reply to the same which is an admitted position and such allegation has not been denied by Mr. Mitra, learned advocate representing the respondents.

Considering the facts and circumstances of the case and submission of the parties and in view of exceptional circumstances in spite of availability of alternative remedy by way of appeal, on the ground of patent violation of principles of natural justice the aforesaid impugned order is set aside and the matter is remanded back to the assessing officer concerned to pass fresh assessment order after considering the reply to be filed by the petitioner against the impugned assessment order by treating the same as show cause notice, within a period of four weeks from date and the assessing officer concerned shall pass a fresh assessment order after considering such reply, in accordance with law and after giving opportunity of hearing to the petitioner or its authorised representative, within eight weeks from the date of receipt of such reply.

Accordingly, this writ petition being WPO 291 of 2024 is disposed of.

(MD. NIZAMUDDIN, J.)

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