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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE.

WPO/614/2024
RAJLAKSHMI MILLS PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: 4th September, 2024

Appearance :
Mr. Brijesh Kumar Singh, Adv.
Mr. Om Prakash Prasad, Adv.
...for petitioner
Mr. Soumen Bhattacharjee, Adv.
Mr. Ankan Das, Adv.
Ms. Doyel Dey, Adv.
....for Income tax Authority

The Court: 1. Challenging, inter alia, the order passed by the respondent no.6 in an appeal under Section 246A of the Income Tax Act, 1961 (hereinafter referred to as the said Act) in respect of the assessment year 2014-15, the present writ petition has been filed.

2. The petitioner would submit that although the appeal pertains to the year 2014-15, in the order which is impugned in the present proceeding, it has been recorded as the assessment year is 2013-14. He submits that although, the petitioner had raised several grounds in the appeal filed by petitioner, none of the grounds raised by the petitioner had been considered by the respondent no.6. The respondent no.6 had, in fact, dealt with some other issues which do not pertain to the facts of the present case. According to the petitioner, the order impugned is perverse, not based on any evidence and should be set aside. It is submitted that unless the matter is remanded back to the National

Faceless Appeal Centre for re-adjudication, the petitioner would suffer irreparable loss and injury.

3. Mr. Bhattacharjee, learned Advocate appearing on behalf of the respondents, on instruction, submits that after the aforesaid order was passed, the jurisdictional Assessing Officer had raised a complaint that the aforesaid order differs from the facts of the petitioner's case including the assessment year and the details thereof. Let a copy of the written instruction produced by Mr. Bhattacharjee in Court today be retained with the record.

4. Having regard to the above and since, it appears that the order passed by the respondent no.6 is absolutely perverse and does not deal with the material facts of the present case, on such ground the order is set aside and the appeal is remanded back to the respondent no.6 for re-adjudication on merits. The respondent no.6 is directed to re-hear the matter upon giving adequate opportunity of hearing to the petitioner, within eight weeks from the date of communication of this order.

5. The writ petition being WPO/614/2024 is disposed of.

6. There will be no order as to costs.

(RAJA BASU CHOWDHURY, J.)

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