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IN THE HIGH COURT AT CALCUTTA
ORIGINAL JURISDICTION

WPO/831/2024
HARADHAN MAJI
VS
THE UNION OF INDIA AND OTHERS

BEFORE :
HON'BLE JUSTICE RAJARSHI BHARADWAJ
DATE : 12th December, 2024.

Appearance :
M. Brijesh Kumar Singh, Adv.
Mr. Om Prakash Prasad, Adv. … for petitioner.
Mr. Amit Sharma, Adv. …for respondents.

The Court :- Learned counsel appearing for the petitioner submits that the petitioner being a senior citizen has retired from his service as Grade-III Cashier, Hooghly District Central Cooperative Bank and is leading his life depending upon the interest on fixed deposits made by him from the retirement benefits which he had received at the time of retirement. An assessment order under Section 147 of the Income Tax Act, 1961 was passed on 27.3.2024 but no opportunity of hearing was granted to the petitioner before passing of the assessment order under Section 147 of the Income Tax Act, 1961. Learned counsel prays for quashing of the assessment order for the assessment year 2018-2019 for violation of the principles of natural justice.

Learned counsel for the respondent authorities relying on the assessment order annexed with the writ petition submits that there was a cash deposit of Rs.72 lakhs in the financial year 2017-2018 in respect of the assessment year 2018-2019 and as no return was filed by the assessee, notices were issued, no reply was received from the petitioner and the proceeding culminated into an assessment order.

Heard learned counsel for the parties.

As there is an alternative remedy by way of an appeal to the impugned assessment order specified in the Income Tax Act, 1961, this court does not wish to enter into the merits of the case.

Writ petition is disposed of with a liberty to the petitioner to approach the appellate authority, if he so desires.

(RAJARSHI BHARADWAJ, J.)

pkd.