ML - 52
03.09.2025
D. Hira
Ct No. 5

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 5760 of 2025

Satyabhama Agarwal
Vs.
Union of India & Ors.

Mr. Avra Majumder,
Mr. K. Roy,
Ms. Alisha Das,
Mr. Suman Bhowmik,
Ms. Elina Dey.
... for the petitioner

Mr. Amit Sharma,
Mr. Abhishek Kumar Agrahari.
.. for the respondents

1. Challenging the impugned order passed under Section 147 read with Section 144 B of the Income Tax Act, 1961 (hereinafter referred to as the said Act) dated 20th January, 2025 for the assessment year 2017-2018, the instant writ petition has been filed.

2. Mr. Avra Majumder, learned advocate for the petitioner, would submit that the instant writ petition has been filed since there is violation of the provisions of natural justice. By drawing attention to this Court to the intimation dated 6th December, 2024, he submits that although through a video conferencing facility the petitioner was offered opportunity of personal hearing on 13th December, 2024, such hearing was postponed by a further communication in

writing dated 13th December, 2024, to 20th December, 2024 at 3 p.m.

3. By placing before this Court the photo copy of a screen shot, he would submit that the meeting scheduled on 13th December, 2024, at 3.00 p.m., had ended without hearing the petitioner. According to him the assessment order has been passed without affording opportunity of personal hearing. The assessment order stands vitiated on such ground. Accordingly, the impugned order should be set aside and the matter should be remanded back to the National Faceless Assessment Center for fresh hearing.

4. Having heard the learned advocates appearing for the respective parties I find that the impugned order has been passed on 20th January, 2025. From the aforesaid order, it would transpire that details of opportunity of hearing given to the petitioner have been noted The petitioner complains that on the schedule date the virtual meeting had ended without hearing the petitioner. I am afraid that such an issue cannot be considered in a writ petition under Article 226 of the Constitution of India as the same deals with disputed questions of fact.

5. The petitioner has a statutory, alternative, appellate remedy. As such, I am of the view

that there is no scope to entertain this writ petition.

6. In view thereof, the writ petition cannot be entertained and accordingly fails.

7. With the above observations and directions, the writ petition stands dismissed.

8. Urgent certified copy of this order, if applied for be made over to the parties upon compliance of all necessary formalities.

(Raja Basu Chowdhury, J.)