

23.07.2025
Item No. 07
Ct. 05
sayandeep

WPA 7054 of 2025

**Nazirpur Large sized Multipurpose Co-op Society & Anr.
versus
Union of India & Ors.**

Mr. Himangshu Kumar Ray
Mr. Subhasis Poddar
Ms. Shiwani Shaw
Mr. Gaurav Chakraborty
Mr. Amit Saha

...For the petitioners

Mr. Prithu Dudharia

...For the respondents

1. Upon hearing the learned advocates appearing for the respective parties on 25th June, 2025, this Court was pleased to pass the following order.

“The affidavit-of-service filed in Court today be taken on record.

The petitioners complain that despite the order dated 13th February, 2025 passed by the coordinate Bench of this Court in WPA 5351 and 5348 of 2020, no opportunity of hearing was granted to the petitioner before passing the final order under Section 250 of the Income Tax Act 1961 (hereinafter referred to as the “said Act”) on 17th March, 2025.

Having heard the learned advocates appearing for the respective parties, the proceedings prima facie appears to have been concluded by the National Faceless Appeal Centre(NFAC) without adhering to the above direction passed on 13th February, 2025.

Having regard thereto, the order dated 17th March, 2025 passed by the appellate authority under Section 250 of the said Act for the assessment year 2017-2018, shall remain stayed until further order of this Court.

The jurisdictional Commissioner of Income Tax (Appeals) Income Tax Department is directed to file an affidavit to explain the circumstances under which the appeal was disposed of without affording opportunity of hearing to the petitioner.

Let such affidavit be filed on or before the matter is taken up next.

List this matter for further consideration under the same heading on 2nd July, 2025.

Liberty is granted to the petitioners’ advocate-on-record to communicate this order to the concerned authority.”

2. When the matter came up for further consideration on 2nd July, 2025, an extension was sought for on behalf of the learned advocate representing the

respondents. Accordingly, the matter was adjourned and is taken up for further consideration today.

3. Mr. Dudhoria, learned advocate representing the respondents, at the very outset, by placing before this Court, an affidavit affirmed in terms of the direction dated 25th June, 2025, would submit that the jurisdictional appellate authority has affirmed the affidavit and has acknowledged the fact that no opportunity of hearing was granted to the assessee. It is submitted that by reasons of huge pendency of cases and oversight, the order has been passed without affording opportunity of hearing. The same is unintentional.
4. Having heard the learned advocates appearing for the respective parties and noting the fact that the deponent of the affidavit has tendered his apology, though the grounds for not affording opportunity of hearing does not appear to be proper, however, the apology appears to be sincere. In view thereof by accepting the apology, this Court is of the view that the order dated 17th March, 2025 passed without adhering to the directives of the Coordinate Bench of this Court in WPA 5351 of 2020 and WPA 5348 of 2020 cannot be sustained. The same is accordingly set aside. Accordingly, all consequential demands are also set aside.
5. The matter is remanded back to the NFAC with a direction upon the concerned appellate authority (NFAC) to dispose of the appeal under Section 250 of the Income Tax Act, 1961 filed by the petitioners in

accordance with the directives issued by the Coordinate Bench of this Court in WPA 5351 of 2020 and WPA 5348 of 2020 on 13th February, 2025.

6. It is made clear that appropriate opportunity of personal hearing must be afforded to the petitioners. The proceedings must be disposed of by the NFAC within a period of 16 weeks from the date of communication of this order.
7. With the above observations and directions, the writ petition is disposed of.

(Raja Basu Chowdhury, J.)