02.07.2025
Item No. 07
Ct.-05
Sayandeep

WPA 23848 of 2024

Winsome Highrise Pvt. Ltd. & anr.
versus
Union of India & Ors.

Mr. Himangshu Kumar Ray
Mr. Subhasis Podder
Ms. Shiwani Shaw
Mr. Animitra Roy
Mr. Gourav Chakraborty
Mr. Piyas Chowdhury

....For the petitioners

Mr. Soumen Bhattacharjee
Mr. Ankan Das
Ms. Shradhya Ghosh

...For the respondents

1. Challenging the order passed under Section 148A(d) of the Income Tax Act, 1961 (hereinafter referred to as the said Act) for the assessment year 2018-2019 dated 27th August, 2024 and the consequential notice issued under Section 148 of the said Act for the relevant assessment year, the instant writ petition has been filed.

2. Having heard the learned advocates appearing for the respective parties, it *prima facie* transpires that the petitioners had filed a response to the notice issued under Section 148A(d) of the said Act and had sought for personal hearing. The order impugned has, however, been passed by the jurisdictional assessing officer without affording any opportunity of hearing to the petitioners. Thus, on the ground of violation of the principles of natural justice, the writ petition is allowed. The matter is remanded back to the jurisdictional assessing officer to hear out and decide the notices issued under Section 148A(b) of the said Act dated 1st August, 2024 and 14th August, 2024 in accordance with law upon affording an opportunity of hearing to the petitioners and taking note of its response.

3. With the above observations and directions, the writ petition is disposed of.

(Raja Basu Chowdhury, J.)